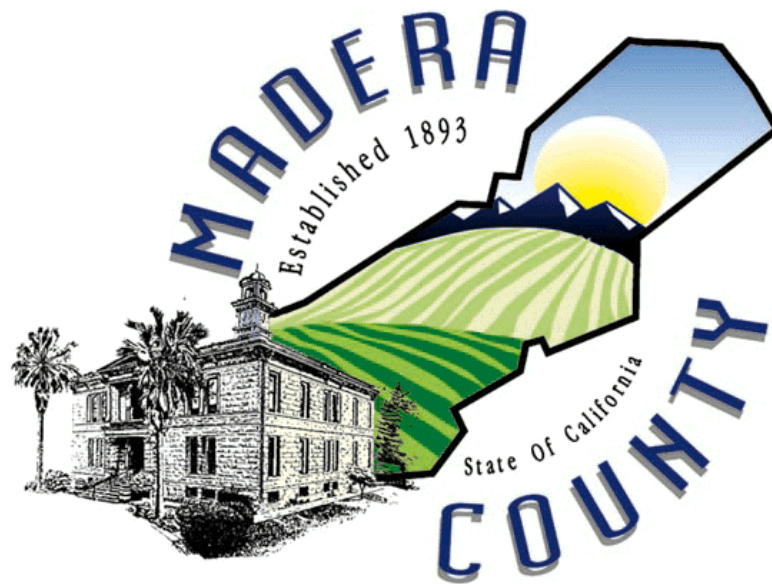


RECOMMENDED PROPOSED BUDGET FOR SPECIAL DISTRICTS

FOR THE
FISCAL YEAR ENDING JUNE 30, 2010



COMPILED BY THE RESOURCE MANAGEMENT AGENCY

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Water		
Water		
Water	Sewer	
Water	Sewer	
Water	Sewer	
Water		
Water	Sewer	Lighting
Water	Sewer	
Sewer		
Water		
Water	Sewer	
Sewer	Drainage	
Water	Sewer	
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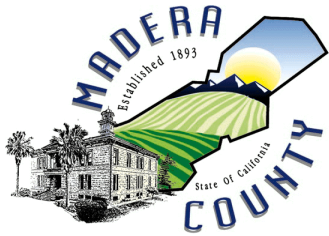
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RESOURCE MANAGEMENT AGENCY ADMINISTRATION

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Ray Beach,

Director

DATE: August 13, 2009

TO: Board of Supervisors

FROM: S. Greg Farley, County Engineer
Johannes J. Hoevertsz, Road Commissioner

SUBJECT: Fiscal Year 2009-10 Special Districts Budgets

Attached to this memo are the 09/10 Budgets for Special Districts as prepared by the Departments of Engineering and General Services and Roads. These budgets are for the Water, Sewer, Drainage, Street Lighting and Roads Districts. The budgets are the first being prepared by the Departments under the oversight of the Resource Management Agency by Board direction.

Special Districts are enterprise funds and should not be supplemented by the General Fund. This year the costs to run the Special Districts Division are coming from the revenue from the Districts. This includes the Cost Allocation Plan reimbursements from the various Districts to the General Fund.

ENGINEERING

This is not to say that all of the Districts are on firm ground financially. Several of the Districts still need or are pending rate increases to pay their bills or facilitate needed replacements or improvements.

Financially, there continues to be a problem with delinquent fee collection. To combat this, we will propose changes in the County Code 13.89.014 so that constituents that do not pay their fees after 90 days will get a "water shut off" notice. It is advised that the County direct that:

- 1) Update the ordinances (Title 13) with key tools such as establishing a minimum cash reserve for Water and Sewer Districts that should be at least 50% of the O&M costs for one year;
- 2) Establish procedures for dissolving, merging or modifying Districts that no longer can work within current County guidelines;
- 3) The County not create or accept anymore Maintenance Districts or County Service Areas;
- 4) Encourage new development and conversions in the County Service Districts and
- 5) When possible, existing Maintenance Districts and County Service Areas should be consolidated.

This year, it will be noted that the Districts that receive a share of general property taxes will see a reduction due to the state budget challenges. We would like to also suggest that rates for these Districts should be raised to the point that they are no longer dependent on this unguaranteed revenue.

For Districts that have been already formed, we suggest that the County not allow any more annexations until Proposition 218 is fixed, at least adding a mediation provision. Currently, the County does not have a lot of options for property owners that vote down rate increases. All new hook-ups to the Districts for water and sewer will require water meters and will contract for service. The services will be equal to the cost to provide the service.

The County will require a Homeowners Association (HOA) or committees to aid in managing the Districts. District staff will continue to reach out to property owners through the rate increase process and to establish oversight groups that aid in the management of their systems. This will help as we continue to prepare Capital Improvement Plans (CIP) and Master Plans for modernization.

In conclusion, we have heard what the Board has said and will continue fixing the system.

Concerning the budgets before you, each have been laid out in such a fashion as to briefly describe the relevant system, and to show the budget printout sheets. Due to the varying district sizes and the ages of the districts, there may be some differences in the way the budgets are presented. One of our goals for next year is the close out some of the old unneeded accounts (called funds) and to add ACO and capital Improvement funds to all the Districts. The ACO is a fund that was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures. The fund is not expected to accumulate money for major facility acquisition or other improvements. That would be a capital improvement fund.

ROADS

The Madera County Road Department currently provides road maintenance to 125 Special Districts. Of these 125 Special Districts there are 107 Maintenance Districts, 17 County Service Areas and one Assessment District.

The 09-10 proposed fiscal budgets are intended to provide the level of services to each District in accordance with their individual needs for road maintenance and repairs. Several Districts in the higher altitudes require special attention during the winter storm seasons.

These maintenance procedures include but are not limited to pothole patching, brush cutting, weed abatement, trash clean up, tree and rock removal, crack sealing, culvert cleaning and repair or replacement, unpaved road grading, chip sealing, fog sealing, road resurfacing, dust control, bridge repairs, road damages, snow removal, road sanding, shoulder restoration, flood control, emergency call outs, sign replacement, graffiti removal and road striping.

Since the passage of Measure "T" the Road Department has been able to supplement the Districts funds for maintenance and increase the level of services provided.

We expect to be able for fiscal year 2009-2010 to continue and or exceed the level of service historically provided to our Districts.

Description of Expenditure Accounts

The following expenditure accounts and their descriptions are typical accounts used in special district operations:

Account	Description
720200	<u>Clothing & Personal Supplies:</u> For safety gear including gloves, eye protection, etc.
720300	<u>Communication Services:</u> For annual cellular fee for Mission SCADA.
720500	<u>Household Expense:</u> For cleaning supplies for plant and well houses.
720600	<u>Insurance Expense</u> reflects the Districts share of costs associated with County's Self-insured Liability Program.
720601	<u>General Insurance</u> reflects the Districts share of costs associated with County's Self-insured Liability Program.
720800	<u>Maintenance -Equipment:</u> For maintenance of the blowers, pumps, etc including lubricants, filters, belts, etc.
720900	<u>Maintenance Structures & Grounds:</u> For herbicides, paint, etc for well and plant sites and facilities.
720907	<u>Maintenance - Water System:</u> For repairs and maintenance of wells, treatment plant, water mains, meters, etc.
720908	<u>Maintenance - Sewer System:</u> For repairs and maintenance of the sewer plant, mains, lift stations, etc.
720913	<u>Direct Maintenance Expense - DEGS:</u> For field employees hours including overhead and vehicle mileage.
720915	<u>Sp Dist Water/Sewer Chemicals:</u> For chemicals used for coagulation, corrosion control, disinfection, etc.
720916	<u>Water/Sewer Testing:</u> For the testing of water (or wastewater) as required by county, state and federal regs.
721000	<u>Medical Dental & Lab Supplies:</u> For first aid & laboratory and testing equipment.
721100	<u>Memberships:</u> Annual fee for underground service alert.
721203	<u>Other Miscellaneous:</u> For Cost Allocation Plan Cost Recovery.
721300	<u>Office Expense:</u> Purchase of office equipment (copiers, printers, computers, desks, chairs, etc.)

Description of Expenditure Accounts

The following expenditure accounts and their descriptions are typical accounts used in special district operations:

<u>Account</u>	<u>Description</u>
721304	<u>Miscellaneous Office Supplies</u> : For expendable office supplies (ledger books, writing instruments, etc.).
721400	<u>Professional & Specialized Services</u> : For Consumer Confidence Reports, backflow testing, and eng services.
721403	<u>Audit/Accounting Services Fee</u> : For auditors services.
721427	<u>Property Tax Admin Fee</u> : <i>For the tax assessors services.</i>
721500	<u>Publications & Legal Notices</u> for mailing and publishing costs for public notices, CCR's, etc.
721602	<u>Rent & Lease Other Equipment</u> : For the renting of equipment not owned by district for repair or maintenance work.
721800	<u>Small Tools & Instruments</u> : For purchase and replacement of tools and instruments.
721900	<u>Special Departmental Expense</u> includes costs associated with regulatory compliance, engineering studies, etc.
721940	<u>SD- Water Purchase</u> : For emergency purchase of water for either drinking or sanitary purposes.
722000	<u>Transportation, Travel & Education</u> : For on-call and emergency overtime when working in excess of 3 hours.
722005	<u>Reimbursement Employee Cars</u> : Mileage reimbursement for personal vehicles for emergency callout, etc.
722101	<u>Gas & Electricity</u> : Costs based of historical usages for electricity, Propane and fuel.
740200	<u>Buildings and Improvements</u> : Capital expenses (\$1,000 or more) for system upgrades and new infrastructure.
740300	<u>Equipment</u> : For capital equipment expenditures (\$1,000 or more).
780100	<u>Appropriation for Contingency</u> : For unplanned or unforeseen expenses usually associated with system failures.

WATER / SEWER /LIGHTING/ DRAINAGE SPECIAL DISTRICTS

Maintenance District 1 – Hidden Lakes

2009-2010 Recommended Water Operations and Maintenance Budget

Maintenance District 1, Hidden Lakes Estates is located in Madera County Supervisorial District 1 on the northwestern shore of Millerton Lake off of Road 216. The district was formed on August 13, 1963 by Resolution 63-338. This district provides water service for a residential development covering approximately 166 acres.

The water system's State Identification Number is 2000544. This system provides water service to 49 improved and 159 standby parcels. The system has an annual water allocation of 200 acre feet of surface water from Millerton Lake. The water is treated by a by a 60 gpm conventional filtration package surface water treatment plant built in 1986. The raw water is pumped from the lake bottom 2,350 linear feet and 247 vertical feet up to the treatment plant by two stationary 150 gpm submersible pumps. The water enters a 2,500 gallon holding tank at the treatment plant site and is gravity fed to the treatment plant. The treated water is pumped from the plant to a 4,000 gallon tank where it is pumped directly into the distribution mains and back feeds the 110,000 gallon storage tank. Pressure is maintained in the system by gravity. In addition to the tanks, the distribution system consists of 2 pressure zones, 19,715 feet of 4 to 8 inch diameter, 50 year old cement lined steel water mains, and consumer service lines and water meters. The water level in the tank activates the plant which in turn activates the lake pumps through telephone line telemetry. In 2009, installation of cellular supervisory control and data acquisition (SCADA) has enabled remote monitoring of plant operations and tank levels.

The plant cannot keep up with peak summer demands. In the winter the plant has difficulties in meeting turbidity standards under high raw water turbidity loading. The design of the system does not allow for sufficient CT (pathogen inactivation) and requires high dose pre-chlorination which subsequently causes disinfection byproduct (DBP) formation which exceeds the maximum contaminant level (MCL). There is currently a building moratorium in effect until water quality and quantity issues are resolved. State Revolving Fund (SRF) Applications have been made to the California Department of Public Health (CDPH) for funding to remedy the treatment and MCL violations. A combination of grants and loans are expected to be offered this year to resolve these issues. When this occurs Special District's staff will bringing these offers before the District Residents and the Board of Directors for input and approval. The California Department of Public Health (CDPH) require operators of this system to hold at a minimum a T-1 Treatment and D-1 Distribution Certifications, the assigned district operators meet or exceed this qualification.

The consumer meters are read quarterly and residents are billed annually according to a tiered rate. The rate structure was set by Resolution 2007-272. The annual rate is \$679 for usage up to 31,750 cubic feet of water, excess usage is charged at the rate of \$2.00 per 100 cubic feet. For unimproved lots, there is an annual standby rate of \$251 and a connection fee of \$5,000 and a \$100 water meter fee.

MD-01 HIDDEN LAKES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
		BEGINNING CASH BALANCE	\$ 60,370.35	\$ 52,697.03	\$ 47,396.00

MD-01 WATER REVENUE:					
15201	610100	Cur Sec Property Tax	\$ 29,340.76	\$ 33,389.09	\$ 28,381.00
15201	610200	Cur Unsecured Property Tax	\$ 807.49	\$ 866.27	
15201	610300	Prior Secured Property Tax	\$ 132.72	\$ (807.70)	
15201	610400	Prior Unsecured Property Tax	\$ 25.93	\$ 28.99	
15201	610600	Current Supplemental Property Tax	\$ 1,940.28	\$ 424.22	
15201	610700	Prior Supplemental Property Tax	\$ 55.80	\$ (67.18)	
15201	640101	Interest on Cash	\$ 2,046.73	\$ 924.51	\$ 700.00
15201	640103	Interest on Property Tax Collected	\$ 447.67		
15201	652900	St- H/O Property Tax Rlf	\$ 386.84	\$ 389.96	
15201	654049	ST-FIN ASSIST ERAF			
15201	660202	Water	\$ 62,148.16	\$ 70,234.75	\$ 62,203.00
15201	660210	Sp Asmt - Delinquent Asmt	\$ 6,373.49		
15201	680207	Opt Trans In ACO Fund			\$ 10,179.00
		TOTAL WATER REVENUE	\$ 103,705.87	\$ 105,382.91	\$ 101,463.00

MD-01 WATER SYSTEM EXPENSES:					
15201	720200	Clothing & Personal Supplies			\$ 200.00
15201	720300	Communication Services	\$ 729.45	\$ 1,306.08	\$ 900.00
15201	720600	Insurance Expense	\$ 1,469.00	\$ 1,469.00	\$ 1,265.00
15201	720601	General Insurance	\$ 367.00	\$ 405.00	\$ 461.00
15201	720800	Maintenance -Equipment			
15201	720900	Maintenance Structures & Grounds			\$ 250.00
15201	720901	DEGS: Repair Buildings	\$ 164.49	\$ 54.05	
15201	720907	Maintenance - Water System	\$ 2,713.03	\$ 4,833.94	\$ 5,000.00
15201	720913	Direct Maintenance Expense - DEGS	\$ 45,392.90	\$ 45,918.95	\$ 50,000.00
15201	720915	Sp Dist Water/Sewer Chemicals	\$ 3,837.71	\$ 2,347.85	\$ 4,000.00
15201	720916	Water/Sewer Testing	\$ 2,742.50	\$ 2,501.00	\$ 2,500.00

MD-01 HIDDEN LAKES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
15201	721000	Medical Dental & Lab Supplies			\$ 4,000.00
15201	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
15201	721203	Other Miscellaneous			\$ 5,531.00
15201	721300	Office Expense	\$ 23.28	\$ 82.28	
15201	721302	Postage			\$ 200.00
15201	721304	Miscellaneous Office Supplies			\$ 100.00
15201	721400	Professional & Specialized Services	\$ 16,923.51	\$ 13,872.87	\$ 16,000.00
15201	721403	Audit/Accounting Services		\$ -	
15201	721427	Property Tax Admin Fee	\$ 565.00	\$ 993.00	\$ 1,000.00
15201	721500	Publications & Legal Notices		\$ -	\$ 300.00
15201	721600	Rent & Leases - Equipment			
15201	721601	Rent & Lease County Vehicle		\$ 1.35	\$ 25.00
15201	721602	Rent & Lease Other Equip		\$ -	\$ 500.00
15201	721800	Small Tools & Instruments			\$ 100.00
15201	721900	Special Departmental Expense			\$ 750.00
15201	721940	SD- Water Purchase	\$ 4,811.73	\$ 3,047.41	\$ 10,000.00
15201	722000	Transportation, Travel & Education	\$ 20.00		\$ 100.00
15201	722005	Reimbursement Employee Cars		\$ -	\$ 50.00
15201	722101	Gas & Electricity	\$ 10,734.93	\$ 10,155.35	\$ 12,000.00
15201	730301	Retire Installment Contracts	\$ 7,579.00	\$ 10,416.76	\$ 8,720.00
15201	730501	Interest Installment Contract	\$ 12,970.02	\$ 10,132.26	\$ 11,835.00
15201	740200	Buildings and Improvements		\$ -	
15201	740300	Equipment			\$ 5,000.00
15201	780100	Appropriation for Contingency		\$ -	\$ 3,922.00
TOTAL WATER EXPENSES			\$ 111,193.55	\$ 107,687.15	\$ 144,859.00
MD-01 ENDING CASH BALANCE			\$ 52,697.03	\$ 50,229.82	\$ 4,000.00

Maintenance District 1 – Hidden Lakes

2009-2010 Recommended Water Other Budgets

1521 MD 1 ACO

This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures. The fund is not expected to accumulate money for major plant acquisition or other improvements. That would be a capital improvement fund, which the district does not currently have.

MD-01 HIDDEN LAKES ACO

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
ACO BEGINNING CASH BALANCE			\$ 9,306.45	\$ 9,938.17	\$ 10,179.00
MD-01 ACO REVENUE:					
15210	640101	Interest on Cash	\$ 631.72	\$ 240.80	
15210	680206	Opt Trans In Operating Fund			
TOTAL ACO REVENUE			\$ 631.72	\$ 240.80	\$ -
MD-01 ACO EXPENSES:					
15210	750101	Opt Trans Out Opn Fund		\$ -	\$ 10,179.00
TOTAL ACO EXPENSES			\$ -	\$ -	\$ 10,179.00
MD-01 ACO ENDING CASH BALANCE			\$ 9,938.17	\$ 10,178.97	\$ -

Maintenance District 5 – Mountain Ranches

2009-2010 Recommended Water Operations and Maintenance Budget

Maintenance District 5, Mountain Ranches, is located in Madera County Supervisorial District 1 on Road 400, 1 mile northeast of Hensley Lake. The district was formed on November 27, 1968 by Resolution 62-395. The district provides water service to a residential community with 50 lots covering approximately 80 acres. The funding for the water system operations comes from a combination of assessment and property taxes. The funding for road maintenance only comes from property tax.

The water system's State Identification number is 2000549. This system provides water service to 25 improved and 24 standby parcels. The system obtains its water from 2 hard rock wells with a combined production of 35 gallons per minute. The water is chlorinated at the wellhead and fed directly into the main lines which back feed a 20,000 gallon storage tank. The pressure in the system is maintained by gravity. In addition to the storage tank, the distribution system consists of 5,180 feet of 6 inch asbestos cement water mains, 4 fire hydrants, and consumer service lines and water meters. The water level in the storage tank activates the wells through phone lines. There is no dialer or other system to report problems. The district relies on site visits and customer calls to report problems in the system. Plans are under way to install a cellular Supervisory Control and Data Acquisition (SCADA) system to record data, report alarm conditions, and allow for remote monitoring of the system.

The distribution system and tank are over 40 years old and improvements are needed. The storage tank needs inspection and evaluation to determine if it can be resurfaced or replaced. Additional storage is needed to meet fire flow requirements. The levels of fluoride and arsenic are nearing safe limits, future treatment or blending with another source may be needed.

This district's rates are billed annually. The annual rate for improved lots is \$491 and \$210 for unimproved lots. There is a water meter fee of \$100, but no connection fee. The rates in this district were last increased in 1999 and are inadequate to cover operations and maintain a reserve. There are no reserve funds and a rate increase is needed. In the 2008-09 year several meetings were held with the property owners discussing the need for a rate increase. When the hearing was held for the rate increase there was a majority protest and the increase could not take effect. This fall meetings will again be set to inform residents of the need for a rate increase, if it again fails districts will run out of funding and an action will be required.

MD-05 MOUNTAIN RANCHES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
		BEGINNING CASH BALANCE	\$ 32,080.46	\$ 38,337.30	\$ 29,960.00

MD-05 WATER REVENUE:					
15301	610100	Cur Sec Property Tax	\$ 9,226.01	\$ 10,579.23	\$ 8,992.00
15301	610200	Cur Unsecured Property Tax	\$ 262.91	\$ 283.90	
15301	610300	Prior Secured Property Tax	\$ 43.04	\$ (221.76)	
15301	610400	Prior Unsecured Property Tax	\$ 8.43	\$ 9.52	
15301	610600	Current Supplemental Property Tax	\$ 569.29	\$ 138.20	
15301	610700	Prior Supplemental Property Tax	\$ 15.91	\$ (20.77)	
15301	640101	Interest on Cash	\$ 1,490.22	\$ 633.36	\$ 500.00
15301	640103	Interest on Property Tax Collected	\$ 183.55		
15301	652900	St- H/O Property Tax Rlf	\$ 126.22	\$ 128.02	
15301	660202	Sp Asmt - Delinquent Svc Chg (Water)	\$ 16,018.00	\$ 15,645.86	\$ 14,419.00
15301	660210	Sp Asmt - Delinquent Asmt	\$ 5,404.05	\$ 1,153.86	
15301	662757	SD - Water Connection	\$ 100.00		
		TOTAL WATER REVENUE	\$ 33,447.63	\$ 28,329.42	\$ 23,911.00

MD-05 WATER SYSTEM EXPENSES:					
15301	720200	Clothing & Personal Supplies			\$ 100.00
15301	720300	Communication Services	\$ 172.84	\$ 171.96	\$ 800.00
15301	720600	Insurance Expense	\$ 317.00	\$ 317.00	\$ 282.00
15301	720601	General Insurance	\$ 97.00	\$ 107.00	\$ 121.00
15301	720900	Maintenance Structures & Grounds			\$ 100.00
15301	720901	DEGS: Repair Buildings	\$ 91.40	\$ -	
15301	720907	Maintenance - Water System	\$ 540.79	\$ 450.58	\$ 500.00
15301	720913	Direct Maintenance Expense - DEGS	\$ 18,443.10	\$ 20,362.12	\$ 22,000.00
15301	720915	Sp Dist Water/Sewer Chemicals	\$ 900.67	\$ 410.07	\$ 1,000.00
15301	720916	Water/Sewer Testing	\$ 913.00	\$ 1,761.00	\$ 1,000.00
15301	721000	Medical Dental & Lab Supplies			\$ 100.00
15301	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
15301	721203	Other Miscellaneous			\$ 2,433.00

MD-05 MOUNTAIN RANCHES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
15301	721300	Office Expense	\$ 23.28	\$ 25.20	
15301	721302	Postage			\$ 50.00
15301	721304	Miscellaneous Office Supplies			\$ 50.00
15301	721400	Professional & Specialized Services		\$ 325.00	\$ 300.00
15301	721403	Audit/Accounting Services			
15301	721427	Property Tax Admin Fee	\$ 178.00	\$ 315.00	\$ 315.00
15301	721500	Pubs & Legal Notices		\$ 78.30	\$ 200.00
15301	721600	Rent & Leases - Equipment			
15301	721601	Rent/Lease County Vehicles		\$ 28.58	\$ 50.00
15301	721602	Rent & Lease Other Equip		\$ -	\$ 250.00
15301	721800	Small Tools & Instruments			\$ 50.00
15301	721900	Special Departmental Expense		\$ -	\$ 250.00
15301	721940	SD- Water Purchase		\$ -	\$ 250.00
15301	722000	Transportation, Travel & Education			\$ 100.00
15301	722005	Reimbursement Employee Cars			\$ 25.00
15301	722101	Gas & Electricity	\$ 3,363.71	\$ 3,654.51	\$ 4,200.00
15301	740200	Buildings and Improvements		\$ 7,345.21	
15301	740300	Equipment			\$ 5,500.00
15301	780100	Appropriation for Contingency		\$ -	\$ 10,695.00
TOTAL WATER EXPENSES			\$ 25,190.79	\$ 35,501.53	\$ 50,871.00
MD-05 ENDING CASH BALANCE			\$ 38,337.30	\$ 30,905.08	\$ 3,000.00

Maintenance District 6 - Lake Shore Park

2009-2010 Recommended Water and Sewer Operations and Maintenance Budget

Maintenance District 6 is located in Madera County Supervisorial District 5 along Bass Lake's northeast shore and is accessed from Road 274. The district was formed on February 26, 1963 by Resolution #63-109. This district provides water and sewer service for a small residential development. The funding for the water and sewer system operations comes from a combination of assessment and property taxes. The funding for road maintenance only comes from property tax.

The Water System, system ID# 2000550, provides service to 46 improved and 5 standby units. The water is furnished by 3 hard rock wells producing a total of 93 gpm. The water from these wells exceeds the maximum contaminant level (MCL) for Gross Alpha, Uranium, Arsenic, and Manganese. The water from the wells is pumped directly into the distribution system. The distribution system consists of 3 storage tanks with a total capacity of 65,000 gallons, 2 pressure zones, and 5,025 feet of 4 & 6 inch Asbestos-Cement (AC) pipe water mains. There are no customer water meters. Radio telemetry is used to start and stop the wells, but the system lacks a dialer or Supervisory Control and Data Acquisition (SCADA) to report alarm conditions. We rely on routine checks and complaints by residents to identify problems. Installation of a SCADA system is proposed for better monitoring and potential labor savings. The water mains are increasingly affected by the growing trees and their root systems, because of this, costs for main line repairs should be expected to increase. Applications have been made to the California Department of Public Health (CDPH) for funding to remedy the MCL violations.

The Sewer System, MRP# 85-158, provides sewer service to 41 improved and 5 standby units. The collection system is made up of 7,461 feet of 4, 6 and 8 inch AC sewer mains. The mains are being impacted by tree roots and will be requiring increased maintenance and repairs. The plant is extended aeration and designed to receive a maximum dry weather daily flow of 0.025 million gallons. The plant has 2 small digesters which reduce operations costs by reducing the volume of sludge needed to be disposed of. The secondary treated and disinfected effluent is disposed of in a spray field and pond in the district. The plant only has an audible alarm and relies on residents to report the alarm sounding. Installation of a SCADA system is proposed for better monitoring, potential labor savings, and meeting more stringent regulations for the Sewer System Management Plan (SSMP). The State Water Resources Control Board requires the operator of the sewer plant to have a minimum of a Grade II Wastewater Treatment Certification.

Water and sewer rates were last set on November 5, 2007 by Resolution 2007-238. An annual consumer price index adjustment (CPI) is made for both rates. The current rate for improved lots is \$133 per quarter for water and \$249 per quarter for sewer. There are no standby rates. Additional funds come from property taxes; the amount varies due to the needs of the water system, sewer system, and road maintenance.

MD-06 LAKE SHORE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 340,888.19	\$ 359,049.14	\$ 400,231.00

MD-06 REVENUE:					
15401	610100	Cur Sec Property Tax	\$ 69,013.29	\$ 74,382.87	\$ 63,225.00
15401	610200	Cur Unsecured Property Tax	\$ 1,961.18	\$ 1,978.24	
15401	610300	Prior Secured Property Tax	\$ 321.28	\$ (2,237.51)	
15401	610400	Prior Unsecured Property Tax	\$ 63.27	\$ 66.54	
15401	610600	Current Supplemental Property Tax	\$ 4,759.04	\$ 1,047.99	
15401	610700	Prior Supplemental Property Tax	\$ 138.38	\$ (172.63)	
15401	640101	Interest on Cash	\$ 15,570.90	\$ 8,755.06	\$ 7,000.00
15401	640103	Interest on Property Tax Collected	\$ 314.17		
15401	652900	St- H/O Property Tax Rlf	\$ 941.30	\$ 892.00	
15403	640103	Interest on Property Tax Collected	\$ 0.11		
15403	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 30.76	\$ 151.47	
15403	660212	Service Chg - Wtr/Swr (Water)	\$ 7,750.50	\$ 23,885.70	\$ 20,349.00
15403	660228	Prelim Eng Service Fee	\$ 2,184.00	\$ 4,916.00	
15404	640103	Interest on Property Tax Collected	\$ 0.11		
15404	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ 30.76	\$ 69.49	
15404	660212	Service Chg - Wtr/Swr (Sewer)	\$ 11,107.00	\$ 38,540.94	\$ 33,864.00
TOTAL REVENUE			\$ 114,186.05	\$ 152,276.16	\$ 124,438.00

MD-06 WATER/SEWER SYSTEM EXPENSES:					
15401	721427	Property Tax Admin Fee		\$ 2,219.00	\$ 2,219.00
TOTAL WATER/SEWER EXPENSES			\$ -	\$ 2,219.00	\$ 2,219.00

MD-06 WATER SYSTEM EXPENSES:					
15403	720200	Clothing & Personal Supplies			\$ 100.00
15403	720300	Communication Services		\$ -	\$ 600.00
15403	720600	Insurance Expense	\$ 325.00	\$ 325.00	\$ 296.00
15403	720601	General Insurance	\$ 42.50	\$ 47.00	\$ 54.00
15403	720900	Maintenance Structures & Grounds			\$ 200.00
15403	720907	Maintenance - Water System	\$ 1,206.13	\$ 572.37	\$ 2,000.00

MD-06 LAKE SHORE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
15403	720913	Direct Maintenance Expense - DEGS	\$ 16,082.81	\$ 11,345.37	\$ 15,000.00
15403	720915	Sp Dist Water/Sewer Chemicals	\$ 457.75	\$ -	\$ 600.00
15403	720916	Water/Sewer Testing	\$ 5,242.50	\$ 1,977.50	\$ 2,500.00
15403	721000	Medical Dental & Lab Supplies			\$ 150.00
15403	721100	Memberships	\$ 150.00	\$ 150.00	\$ 75.00
15403	721203	Other Miscellaneous			\$ 1,659.00
15403	721300	Office Expense	\$ 7.23	\$ -	
15403	721302	Postage			\$ 200.00
15403	721304	Miscellaneous Office Supplies			\$ 75.00
15403	721400	Professional & Specialized Services	\$ 10,457.10	\$ 325.00	\$ 20,000.00
15403	721403	Audit/Accounting Services	\$ 161.82		\$ 265.00
15403	721427	Property Tax Admin Fee	\$ 665.50	\$ -	
15403	721500	Publications & Legal Notices	\$ 121.46	\$ -	\$ 200.00
15403	721601	Rent & Lease County Vehicle		\$ 1.80	\$ 10.00
15403	721602	Rent & Lease Other Equip			\$ 200.00
15403	721700	Rents & Leases - Buildings/Land	\$ 33.33	\$ -	
15403	721800	Small Tools & Instruments			\$ 100.00
15403	721900	Special Departmental Expense			\$ 600.00
15403	721940	SD- Water Purchase		\$ -	\$ 500.00
15403	722000	Transportation, Travel & Education			\$ 100.00
15403	722005	Reimbursement Employee Cars		\$ -	\$ 50.00
15403	722101	Gas & Electricity	\$ 5,737.96	\$ 4,431.75	\$ 5,000.00
15403	740300	Equipment			\$ 10,000.00
15403	780100	Appropriation for Contingency		\$ -	\$ 150,000.00
TOTAL WATER EXPENSES			\$ 40,691.09	\$ 19,175.79	\$ 210,534.00

MD-06 SEWER SYSTEM EXPENSES:					
15404	720200	Clothing & Personal Supplies			\$ 200.00
15404	720300	Communication Services		\$ -	\$ 600.00
15404	720600	Insurance Expense	\$ 325.00	\$ 325.00	\$ 297.00
15404	720601	General Insurance	\$ 42.50	\$ 47.00	\$ 53.00

MD-06 LAKE SHORE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
15404	720800	Maintenance -Equipment			\$ 200.00
15404	720900	Maintenance Structures & Grounds			\$ 200.00
15404	720908	Maintenance - Sewer System	\$ 5,182.51	\$ 13,424.21	\$ 10,000.00
15404	720913	Direct Maintenance Expense - DEGS	\$ 32,578.39	\$ 35,116.14	\$ 45,000.00
15404	720915	Sp Dist Water/Sewer Chemicals	\$ 3,281.72	\$ 3,547.83	\$ 4,000.00
15404	720916	Water/Sewer Testing	\$ 2,880.00	\$ 3,378.00	\$ 3,200.00
15403	721000	Medical Dental & Lab Supplies			\$ 600.00
15404	721100	Memberships		\$ -	\$ 75.00
15404	721203	Other Miscellaneous			\$ 4,978.00
15404	721300	Office Expense	\$ 46.97	\$ -	
15404	721302	Postage			\$ 150.00
15404	721304	Miscellaneous Office Supplies			\$ 75.00
15404	721400	Professional & Specialized Services	\$ 982.80	\$ -	\$ 35,000.00
15404	721403	Audit/Accounting Services	\$ 147.44		\$ 195.00
15404	721427	Property Tax Admin Fee	\$ 665.50	\$ -	\$ 1,110.00
15404	721500	Publications & Legal Notices		\$ -	\$ 200.00
15404	721602	Rent/Lease Other Equipment		\$ -	\$ 1,000.00
15404	721800	Small Tools & Instruments			\$ 250.00
15404	721900	Special Departmental Expense			\$ 6,000.00
15404	722000	Transportation, Travel & Education			\$ 100.00
15404	722005	Reimbursement Employee Cars		\$ -	\$ 50.00
15404	722101	Gas & Electricity	\$ 3,891.74	\$ 3,656.29	\$ 5,000.00
15404	740200	Buildings and Improvements	\$ 4,275.00	\$ 14,249.51	
15404	740300	Equipment			\$ 15,000.00
15404	780100	Appropriation for Contingency	\$ -	\$ -	\$ 158,383.00
TOTAL SEWER EXPENSES			\$ 54,299.57	\$ 73,743.98	\$ 291,916.00
MD-06 ENDING CASH BALANCE			\$ 359,185.02	\$ 409,436.00	\$ 20,000.00

Maintenance District 7 – Marina View

2009-2010 Recommended Water and Sewer Operations and Maintenance Budget

Maintenance District 7 is located in Madera County Supervisorial District 5 along Bass Lake's northeast shore. The district was formed on June 25, 1963 by Resolution #63-286. This district provides water and sewer service for a small residential development. The funding for the water and sewer system operations comes from a combination of assessment and property taxes. Water and sewer rates were last set on May 27, 2008 by Resolution 2008-130. The current rate for improved lots is \$103 per quarter for water and \$199 per quarter for sewer. An annual consumer price index adjustment (CPI) is made for both rates. The standby rates are \$20/ quarter for water and sewer. Additional funds come from property taxes; the amount varies due to the needs of the water system, sewer system, and road maintenance.

The Water System, system ID# 2000551, provides service to 81 improved and 11 standby units. The water is furnished by 2 hard rock wells producing a total of 45 gpm. The water from these wells exceeds the maximum contaminant level (MCL) for Gross Alpha, Uranium, and Manganese. The distribution system consists of 2 storage tanks with a total capacity of 90,000 gallons, 4,250 feet of 2, 4, & 6 inch Asbestos-Cement (AC) pipe water mains. There are no customer water meters and the system lacks a dialer or Supervisory Control and Data Acquisition (SCADA) to report alarm conditions and routine checks and complaints by residents to identify problems. Installation of a SCADA system is proposed for better monitoring and potential labor savings. The water mains are increasingly affected by the growing trees and costs for main line repairs should be expected to increase. Applications have been made to the California Department of Public Health (CDPH) for funding to remedy the MCL violations under SRF.

The Sewer System, MRP# 85-058, provides sewer service to 82 improved and 10 standby units. The collection system is made up of 7,285 feet of 2, 4, 6 and 8 inch gravity AC sewer mains. There is one lift station that serves several of the homes. The mains are impacted by roots and will be requiring increased maintenance. The plant is extended aeration and designed to receive a maximum dry weather daily flow of 0.03 million gallons. The plant has passed its useful lifetime; it is worn out and lacks redundancy of equipment. The secondary treated and disinfected effluent is disposed of in a spray field next to the district on Forest service lands. The effluent pond can no longer be used due to failures of the concrete liner and its close proximity to Bass Lake. The plant and lift station has no dialer or SCADA to report failures or alarm conditions. Installation of a SCADA system is proposed for better monitoring, potential labor savings, and meeting more stringent regulations for the Sewer System Management Plan (SSMP). When a new plant is added to the district, the addition of digesters will help cut operation expenses by reducing the amount of sludge needed to be hauled away. A full report will be made to the property owners and the Board of Supervisors upon completion of the Phase II SSMP work currently underway.

MD-07 MARINA VIEW

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 218,594.39	\$ 205,284.68	\$ 212,884.00
MD-07 WATER/SEWER REVENUE:					
15501	610100	Cur Sec Property Tax	\$ 40,437.85	\$ 45,711.39	\$ 38,855.00
15501	610200	Cur Unsecured Property Tax	\$ 1,146.66	\$ 1,215.80	
15501	610300	Prior Secured Property Tax	\$ 187.88	\$ (1,306.05)	
15501	610400	Prior Unsecured Property Tax	\$ 37.00	\$ 40.78	
15501	610600	Current Supplemental Property Tax	\$ 2,790.03	\$ 605.30	
15501	610700	Prior Supplemental Property Tax	\$ 81.23	\$ (101.26)	
15501	640101	Interest on Cash	\$ 9,766.57	\$ 4,761.34	\$ 4,000.00
15501	640103	Interest on Property Tax Collected	\$ 185.77		
15501	640303	Other Rents/ Concessions	\$ 3.00	\$ 3.00	
15501	652900	St- H/O Property Tax Rlf	\$ 550.28	\$ 548.18	
15501	660209	Sp Asmt - Delinquent Svc Chg	\$ 436.50	\$ 145.50	
15501	660212	Service Chg - Wtr/Swr (Water)	\$ 31,291.00	\$ 77,239.00	\$ 29,056.00
15504	660212	Service Chg - Swr		\$ 128.00	\$ 55,821.00
TOTAL WATER/SEWER REVENUE			\$ 86,913.77	\$ 128,990.98	\$ 127,732.00
MD-07 WATER/SEWER EXPENSES:					
15501	721427	Property Tax Admin Fee		\$ 1,360.00	
TOTAL WATER/SEWER EXPENSES			\$ -	\$ 1,360.00	\$ -
MD-07 WATER SYSTEM EXPENSES:					
15503	720200	Clothing & Personal Supplies			\$ 100.00
15503	720300	Communication Services		\$ -	\$ 600.00
15503	720600	Insurance Expense	\$ 325.00	\$ 325.00	\$ 300.00
15503	720601	General Insurance	\$ 166.00	\$ 183.50	\$ 209.00
15503	720800	Maintenance -Equipment			
15503	720900	Maintenance Structures & Grounds			\$ 150.00
15503	720907	Maintenance - Water System	\$ 804.75	\$ 1,664.76	\$ 2,500.00
15503	720913	Direct Maintenance Expense - DEGS	\$ 13,768.88	\$ 15,445.32	\$ 18,000.00
15503	720915	Sp Dist Water/Sewer Chemicals		\$ -	\$ 200.00
15503	720916	Water/Sewer Testing	\$ 4,186.00	\$ 1,432.00	\$ 3,000.00

MD-07 MARINA VIEW

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
15503	721000	Medical Dental & Lab Supplies			
15503	721100	Memberships	\$ 150.00	\$ 150.00	\$ 75.00
15503	721203	Other Miscellaneous			\$ 2,390.00
15503	721300	Office Expense	\$ 18.14	\$ -	
15503	721302	Postage			\$ 200.00
15503	721304	Miscellaneous Office Supplies			\$ 75.00
15503	721400	Professional & Specialized Services	\$ 10,478.38	\$ 435.90	\$ 20,000.00
15503	721403	Audit/Accounting Services	\$ 330.84		\$ 542.00
15503	721427	Property Tax Admin Fee	\$ 390.00	\$ -	\$ 680.00
15503	721500	Pubs & Legal Notices	\$ 121.45	\$ 150.05	\$ 200.00
15503	721600	Rent & Leases - Equipment		\$ -	\$ 500.00
15503	721601	Rent & Lease County Equipment		\$ 30.15	\$ 50.00
15503	721700	Rents & Leases - Buildings/Land	\$ 33.33		
15503	721800	Small Tools & Instruments			\$ 150.00
15503	721900	Special Departmental Expense			\$ 500.00
15503	721940	SD- Water Purchase		\$ -	\$ 500.00
15503	722000	Transportation, Travel & Education			\$ 100.00
15503	722005	Reimbursement Employee Cars		\$ -	\$ 25.00
15503	722101	Gas & Electricity	\$ 6,118.27	\$ 5,602.47	\$ 8,000.00
15503	740200	Buildings and Improvements		\$ 929.63	
15503	740300	Equipment			\$ 15,000.00
15503	780100	Appropriation for Contingency		\$ -	\$ 59,601.00
TOTAL WATER EXPENSES			\$ 36,891.04	\$ 26,348.78	\$ 138,647.00

MD-07 SEWER SYSTEM EXPENSES:					
15504	720200	Clothing & Personal Supplies			\$ 200.00
15504	720300	Communication Services		\$ -	\$ 600.00
15504	720600	Insurance Expense	\$ 325.00	\$ 325.00	\$ 300.00
15504	720601	General Insurance	\$ 166.00	\$ 183.50	\$ 208.00
15504	720900	Maintenance Structures & Grounds			\$ 200.00
15504	720908	Maintenance - Sewer System	\$ 8,011.11	\$ 1,852.60	\$ 10,000.00
15504	720913	Direct Maintenance Expense - DEGS	\$ 37,110.34	\$ 36,034.97	\$ 44,000.00

MD-07 MARINA VIEW

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
15504	720915	Sp Dist Water/Sewer Chemicals	\$ 7,210.88	\$ 6,975.01	\$ 7,500.00
15504	720916	Water/Sewer Testing	\$ 2,893.00	\$ 3,420.00	\$ 3,500.00
15504	721000	Medical Dental & Lab Supplies			\$ 100.00
15504	721100	Memberships			\$ 75.00
15404	721203	Other Miscellaneous			\$ 4,867.00
15504	721300	Office Expense	\$ 23.28	\$ -	
15504	721302	Postage			\$ 150.00
15504	721304	Miscellaneous Office Supplies			\$ 75.00
15504	721400	Professional & Specialized Services	\$ 977.40	\$ -	\$ 15,000.00
15504	721403	Audit/Accounting Services			\$ 52.00
15504	721427	Property Tax Admin Fee	\$ 390.00	\$ -	\$ 680.00
15504	721500	Publications & Legal Notices		\$ -	\$ 200.00
15504	721602	Rent/Lease Other Equipment		\$ 29.44	\$ 2,500.00
15504	721800	Small Tools & Instruments			\$ 200.00
15504	721900	Special Departmental Expense			\$ 6,500.00
15504	722000	Transportation, Travel & Education			\$ 100.00
15504	722005	Reimbursement Employee Cars		\$ -	\$ 50.00
15504	722101	Gas & Electricity	\$ 4,291.20	\$ 4,499.10	\$ 5,000.00
15504	740200	Buildings and Improvements		\$ 15,083.88	
15504	740300	Equipment			\$ 20,000.00
15504	780100	Appropriation for Contingency		\$ -	\$ 65,912.00
TOTAL SEWER EXPENSES			\$ 61,398.21	\$ 68,403.50	\$ 187,969.00
MD-07 ENDING CASH BALANCE			\$ 205,284.68	\$ 218,163.38	\$ 14,000.00

Maintenance District 8A – North Fork

2009-2010 Recommended Water and Sewer Operations and Maintenance Budget

Maintenance District 8A is located in Madera County Supervisorial District 5 In the town of North Fork. The district was formed on February 1, 1966 by Resolution #66-35. This district provides water and sewer service for a both residential and commercial properties. The funding for the water and sewer system operations comes from a combination of assessment and property taxes.

The Water System, system ID# 2000561, provides service to 56.4 residential, 29.86 commercial and 24 contract water units. There are an additional 38.6 residential standby water units. The water is furnished by a hard rock well producing a total of 220 gpm. The water from these wells exceeds the maximum contaminant level (MCL) for Arsenic. The water from the well is pumped directly into the distribution system and back feeds the storage tank. The distribution system consists of a 200,000gallon storage tank, 8,950 feet of 6, 8, and 10 inch water C-900 PVC water mains, 15 fire hydrants, and commercial and residential water meters. There is telemetry between the tank and main well, but no dialer or Supervisory Control and Data Acquisition (SCADA) to report alarm conditions. Installation of a SCADA system is proposed for better monitoring and potential labor savings. Applications have been made to the California Department of Public Health (CDPH) for funding to remedy the MCL violation. California Department of Public Health (CDPH) require operators of this system to hold at a minimum a D-1 Distribution Certification, all district operators meet or exceed this qualification.

The Sewer System, MRP# 94-353, provides sewer service to 68 residential, 59.36 commercial and 24 contract sewer units. In addition there are 22.8 residential and 17 commercial standby units. The collection system is made up of 15,810 feet of 4, 6 and 8 inch gravity AC sewer mains. The extended aeration plant has the capacity to treat 0.06 MGD. The secondary treated and disinfected effluent is pumped to a 23 acre foot effluent pond before being disposed of on a 20 acre spray field. The spray field is the limiting factor for the wastewater treatment system. It is currently permitted for 38,000 gpd. The system is being evaluated as to the feasibility expanding the sewer system to include the community of South Fork. Phases two and three of the System Management Plan (SSMP) will be completed in the 2009-10 fiscal year. The State Water Resources Control Board requires the operator of the sewer plant to have a minimum of a Grade II Wastewater Treatment Certification. The operators of this plant meet this requirement by having the required certification or working under the supervision of a properly certified supervisor while holding an Operator In Training (OIT) Certificate.

Water and sewer rates were last set on November 5, 2007 by resolution 2007-241. The current rate for improved lots is \$47 per month for water and \$82 per month for residential sewer and \$87 per month for commercial sewer. An annual consumer price index adjustment (CPI) is made for both rates. There are standby rates of \$5.95/ month for sewer.

MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
		BEGINNING CASH BALANCE	\$ 274,687.87	\$ 254,980.13	\$ 298,355.00

MD-08A WATER REVENUE:					
15601	640103	Interest on Property Tax Collected	\$ 11.47		
15601	660209	Sp Asmt - Delinquent Svc Chg	\$ 2,242.43	\$ 914.36	\$ 914.00
15601	660212	Service Chg - Water	\$ 35,648.94	\$ 48,974.08	\$ 52,380.00
		TOTAL WATER REVENUE	\$ 37,902.84	\$ 49,888.44	\$ 53,294.00

MD-08A SEWER REVENUE:					
15602	610100	Cur Sec Property Tax	\$ 12,770.40	\$ 14,053.30	\$ 11,945.00
15602	610200	Cur Unsecured Property Tax	\$ 282.15	\$ 297.83	
15602	610300	Prior Secured Property Tax	\$ 47.58	\$ (313.34)	
15602	610400	Prior Unsecured Property Tax	\$ 8.95	\$ 9.85	
15602	610600	Current Supplemental Property Tax	\$ 688.91	\$ 146.62	
15602	610700	Prior Supplemental Property Tax	\$ 20.07	\$ (24.31)	
15602	640101	Interest on Cash	\$ 12,067.17	\$ 6,428.97	\$ 5,000.00
15602	640103	Interest on Property Tax Collected	\$ 57.20		
15602	652900	St- H/O Property Tax Rlf	\$ 133.20	\$ 132.26	
15602	660209	Sp Asmt - Delinquent Svc Chg	\$ 2,265.33	\$ 13,003.91	
15602	660212	Service Chg - Wtr/Swr	\$ 89,087.08	\$ 112,448.92	\$ 130,706.00
		TOTAL SEWER REVENUE	\$ 117,428.04	\$ 146,184.01	\$ 147,651.00

MD-08A WATER SYSTEM EXPENSES:					
15601	720200	Clothing & Personal Supplies			\$ 100.00
15601	720300	Communication Services		\$ -	\$ 600.00
15601	720600	Insurance Expense	\$ 998.00	\$ 998.00	\$ 825.00
15601	720601	General Insurance	\$ 1,714.50	\$ 1,849.00	\$ 1,799.00
15601	720900	Maintenance Structures & Grounds			\$ 200.00
15601	720907	Maintenance - Water System	\$ 1,524.69	\$ 1,806.81	\$ 2,000.00
15601	720913	Direct Maintenance Expense - DEGS	\$ 16,657.08	\$ 9,037.01	\$ 18,000.00
15601	720915	Sp Dist Water/Sewer Chemicals		\$ 465.19	\$ 500.00
15601	720916	Water/Sewer Testing	\$ 1,253.00	\$ 1,636.00	\$ 1,600.00
15601	721000	Medical Dental & Lab Supplies			\$ 100.00

MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
15601	721100	Memberships	\$ 150.00	\$ 150.00	\$ 75.00
15601	721203	Other Miscellaneous			\$ 1,991.00
15601	721302	Postage			\$ 400.00
15601	721304	Miscellaneous Office Supplies			\$ 100.00
15601	721400	Professional & Specialized Services	\$ 10,469.52	\$ 930.77	\$ 20,000.00
15601	721403	Audit/Accounting Services	\$ 1,057.22		\$ 1,396.00
15601	721500	Publications & Legal Notices	\$ 121.45	\$ -	\$ 400.00
15601	721601	Rent & Lease County Vehicle		\$ 2.25	\$ 50.00
15601	721602	Rent & Lease Other Equip			\$ 2,000.00
15601	721700	Rents & Leases - Buildings/Land	\$ 33.34		
15601	721800	Small Tools & Instruments			\$ 150.00
15601	721900	Special Departmental Expense			\$ 500.00
15601	721940	SD- Water Purchase		\$ -	\$ 500.00
15601	722000	Transportation, Travel & Education		\$ 7.31	\$ 100.00
15601	722005	Reimbursement Employee Cars		\$ -	\$ 25.00
15601	722101	Gas & Electricity	\$ 5,490.94	\$ 5,369.15	\$ 6,500.00
15601	740300	Equipment			\$ 10,000.00
15601	750104	Opt Trans Out Debt Service Fund	\$ 6,200.00	\$ 6,500.00	\$ 6,500.00
15601	780100	Appropriation for Contingency		\$ -	\$ 123,838.00
TOTAL WATER EXPENSES			\$ 45,669.74	\$28,751.49	\$ 200,249.00

MD-08A SEWER SYSTEM EXPENSES:					
15602	720300	Communication Services	\$ 997.62	\$1,000.52	\$ 1,000.00
15602	720500	Household Expense			\$ 200.00
15602	720600	Insurance Expense	\$ 998.00	\$998.00	\$ 824.00
15602	720601	General Insurance	\$ 1,714.50	\$1,849.00	\$ 1,798.00
15602	720800	Maintenance -Equipment		\$175.71	\$ 176.00
15602	720900	Maintenance Structures & Grounds			\$ 300.00
15602	720908	Maintenance - Sewer System	\$ 15,079.55	\$ 14,760.04	\$ 16,000.00
15602	720913	Direct Maintenance Expense - DEGS	\$ 61,617.35	\$ 58,591.60	\$ 65,000.00
15602	720915	Sp Dist Water/Sewer Chemicals	\$ 13,111.45	\$ 9,093.25	\$ 15,000.00

MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
15602	720916	Water/Sewer Testing	\$ 3,037.96	\$ 3,420.00	\$ 3,500.00
15602	721000	Medical Dental & Lab Supplies			\$ 200.00
15602	721100	Memberships		\$ -	\$ 75.00
15602	721203	Other Miscellaneous			\$ 7,190.00
15602	721300	Office Expense	\$ 290.26	\$ 85.85	
15602	721302	Postage			\$ 200.00
15602	721304	Miscellaneous Office Supplies			\$ 250.00
15602	721400	Professional & Specialized Services	\$ 253.80	\$ -	\$ 20,000.00
15602	721403	Audit/Accounting Services	\$ 1,057.22		\$ 1,732.00
15602	721427	Property Tax Admin Fee	\$ 242.00	\$ 422.00	\$ 422.00
15602	721500	Publications & Legal Notices		\$ -	\$ 200.00
15602	721601	Rent & Lease County Vehicle			\$ 50.00
15602	721602	Rent/Lease Other Equipment		\$ 100.00	\$ 2,000.00
15602	721800	Small Tools & Instruments			\$ 200.00
15602	721900	Special Departmental Expense			\$ 6,000.00
15602	722000	Transportation, Travel & Education			\$ 50.00
15602	722005	Reimbursement Employee Cars		\$ -	\$ 25.00
15602	722101	Gas & Electricity	\$ 17,184.17	\$ 16,839.86	\$ 20,000.00
15602	740200	Buildings and Improvements	\$ 5,685.00	\$ -	
15602	740300	Equipment			\$ 5,000.00
15602	750104	Opt Trans Out Debt Service Fund	\$ 8,100.00	\$ 8,600.00	\$ 8,500.00
15602	780100	Appropriation for Contingency		\$ -	\$ 123,159.00
TOTAL SEWER SYSTEM EXPENSES			\$ 129,368.88	\$ 115,935.83	\$ 299,051.00
MD-08 TOTAL ENDING CASH BALANCE			\$ 254,980.13	\$ 306,365.26	\$ -

Maintenance District 8A – North Fork

2009-2010 Recommended Water and Sewer Other Budgets

SEWER

100% of the Districts share of property tax to the sewer activity. In March, 1988, \$147,100.00 of revenue bonds were sold to Farmers Home Administration to help construct the Wastewater Treatment Plant. The interest rate is 5%; the term is 40 years. Final payment is due July 1, 2027. The District has \$58,895.00 in Construction funds, which provides a reserve.

1563 MD 8A CONSTRUCTION

This fund was created as a capital project fund to account for costs of constructing new plant or other major improvements. This should not be confused with a capital improvement fund, which would accumulate money for future plant expansion. The capital project fund accumulates the actual construction costs because they are not part of normal operations that are accounted for in Fund 1560 and because the total costs of the project must be capitalized and the cost depreciated over the life of the improvement. Only the annual depreciation amount is to be recorded as part of the normal operations.

1561 and 1562 MD 8A

Assessment District Debt Service and Assessment District Reserve Fund. The recent facilities improvements required the district to borrow funds in the form of bonds or certificates of participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

WATER

In 1994, a Safe Drinking Water loan for \$114,450.00 was obtained. The interest rate is 2.965%; the term for 25 years. Final payment is due in April, 2020.

1564 and 1565 MD 8A

Assessment District Debt Service and Assessment District Reserve Fund. The recent facilities improvements required the district to borrow funds in the form of bonds or certificates of participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD-08A BOND FUND ADMN BALANCE					
		MD-8A BOND BEGINNING CASH BALANCE	\$ 512.26	\$ 6,166.92	\$ 6,406.00
MD-08A BOND REVENUE:					
15610	640101	Interest on Cash	\$ 247.16	\$ 144.23	
15610	680206	Opt Trans In Operating Fund	\$ 8,100.00	\$ 8,600.00	\$ 8,500.00
		TOTAL BOND REVENUE	\$ 8,347.16	\$ 8,744.23	\$ 8,500.00
MD-08A BOND EXPENSES:					
15610	730200	Bond Redemptions		\$ 3,200.00	\$ 3,600.00
15610	730400	Interest On Bonds	\$ 2,692.50	\$ 5,305.00	\$ 4,965.00
15610	780100	Appropriation for Contingency		\$ -	\$ 6,341.00
		TOTAL BOND EXPENSES	\$ 2,692.50	\$ 8,505.00	\$ 14,906.00
		MD-08A BOND ENDING CASH BALANCE	\$ 6,166.92	\$ 6,406.15	\$ -
MD-08A BOND RESERVE FUND ADMIN					
		MD-8A BOND RESERVE BEGIN CASH BAL	\$ 12,556.67	\$ 13,152.37	\$ 13,471.00
MD-08A BOND RESERVE REVENUE:					
15620	640101	Interest on Cash	\$ 595.70	\$ 318.69	
15620	680206	Opt Trans In Operating Fund			
		TOTAL BOND RESERVE REVENUE	\$ 595.70	\$ 318.69	\$ -
MD-08A BOND RESERVE EXPENSES:					
15620	780100	Appropriation for Contingency		\$ -	\$ 13,471.00
		TOTAL BOND RESERVE EXPENSES	\$ -	\$ -	\$ 13,471.00
		MD-08A BOND RESERVE ENDING CASH BALANCE	\$ 13,152.37	\$ 13,471.06	\$ -
MD-08A CONSTRUCTION FUND ADMIN					
		MD-8A BOND BEGINNING CASH BALANCE	\$ 56,227.83	\$ 58,895.36	\$ 60,322.00
MD-08A CONSTRUCTION REVENUE:					
15630	640101	Interest on Cash	\$ 2,667.53	\$ 1,427.06	\$ 2,500.00
15630	680206	Opt Trans In Operating Fund			
		TOTAL CONSTRUCTION REVENUE	\$ 2,667.53	\$ 1,427.06	\$ 2,500.00
MD-08A CONSTRUCTION EXPENSES:					
15630	780100	Appropriation for Contingency		\$ -	\$ 62,822.00
		TOTAL CONSTRUCTION EXPENSES	\$ -	\$ -	\$ 62,822.00
		MD-08A CONSTRUCTION ENDING CASH BALANCE	\$ 58,895.36	\$ 60,322.42	\$ -

MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD-08A CLEAN WATER DEBT					
MD-8A CLEAN WATER DEBT BEG CASH BAL			\$ 347.12	\$ 110.44	\$ 155.00
MD-08A CLEAN WATER DEBT REVENUE:					
15640	640101	Interest on Cash	\$ 78.34	\$ 59.30	
15640	680206	Opt Trans In Operating Fund	\$ 6,200.00	\$ 6,500.00	\$ 6,500.00
TOTAL CLEAN WATER DEBT REVENUE			\$ 6,278.34	\$ 6,559.30	\$ 6,500.00
MD-08A CLEAN WATER DEBT EXPENSES:					
15640	730300	Retire Other L-T Debt	\$ 4,472.45	\$ 4,614.15	\$ 4,750.00
15640	730400	Interest On Bonds			
15640	730500	Interest Other L - T Debt	\$ 2,042.57	\$ 1,900.87	\$ 1,770.00
TOTAL CLEAN WATER DEBT EXPENSE			\$ 6,515.02	\$ 6,515.02	\$ 6,520.00
MD-08A CLEAN WATER DEBT END CASH BAL			\$ (236.68)	\$ 44.28	\$ (20.00)
MD-08A CLEAN WATER DEBT RESERVE					
1565	482100	F/B Unres Des Bond Res	\$ 7,484.52	\$ 7,839.59	\$ 8,030.00
MD-8A CLEAN WTR DEBT RES BEG CASH BAL			\$ 7,484.52	\$ 7,839.59	\$ 8,030.00
MD-08A CLEAN WATER DEBT RESERVE REVENUE:					
15650	640101	Interest on Cash	\$ 355.07	\$ 189.96	
TOTAL CLEAN WTR DEBT RES REVENUE			\$ 355.07	\$ 189.96	\$ -
MD-08A CLEAN WATER DEBT RESERVE EXPENSES:					
15650	730300	Retire Other L-T Debt			
15650	730400	Interest On Bonds			
15650	780100	Appropriation For Contingency		\$ -	\$ 8,030.00
TOTAL CLEAN WATER DEBT RES EXP			\$ -	\$ -	\$ 8,030.00
MD-08A CLEAN WTR DEBT RES END CASH BAL			\$ 7,839.59	\$ 8,029.55	\$ -

Maintenance District 10A – Madera Ranchos

2009-2010 Recommended Water Operations and Maintenance Budget

Maintenance District 10A is located in Madera County Supervisorial District 1. The district is located south east of Madera in the area of Avenue 12 and Road 36 ½. The district was formed on March 21, 1995 by Resolution 95-078. This district provides water for residential and commercial services. Water system ID# 2010008 provides service to 879.4 residential, 43 commercial units and 79 standby connections. The system was originally a private company and was taken over by the county in 1996, per the wishes of the property owners and the state. Since then three new wells have been drilled. There are currently 6 wells in the system, 3 are active with a combined production of 1,570 gallons per minute. The remaining three wells include; a 125 gpm well permitted for limited usage due to coliform and sand issues, another well that was disconnected from the system because of Nitrate contamination, and a new well that should be in operation by middle to late August. There is no storage tanks, all wells pump into hydro pneumatic then into the distribution system through a combination of 4, 6, 8, and 10 inch steel, asbestos cement and PVC pipe. The majority of the distribution system runs across easements in back yards at the property line of residences. The location of these mains creates a constant problem to access and repair them. The 4" iron mains are the oldest in the system and have deteriorated to the point that there are several significant failures each year and an undetermined amount of water lost due to undetected leaks. Plans are currently underway to begin replacing these lines and relocate the lines into the road right of way this year. There is emergency generator backup power at one well site and a second one will come online with the new well. There are dialers on the system to report alarm conditions. With the new well a cellular SCADA will allow better monitoring of the system.

Water rates were set after the formation of the district and are billed quarterly. The residential rates are \$90 (\$64.50 O&M and \$25.50 for fire flow) per quarter or \$30.50 (\$5 for standby and \$25.50 fire flow only) for standby and fire flow only; property owners are on private wells. The Commercial rates are divided into metered and non metered rates. The non metered rates are \$70.50 (\$45.00 O&M \$25.50 ACO). The metered rates are the same base of \$70.50 for 0 to 5,000 cubic, then an additional \$4 per 1,000 cubic feet to 10,000 cubic feet and \$8 per 1,000 cubic feet above 10,000 cubic feet. A rate increase study is being finished to address replacement of water mains, other needed improvements and funding issues.

MD-10A MADERA RANCHOS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 103,897.95	\$ 56,895.34	\$ 14,125.00
MD-10A WATER REVENUE:					
15830	630212	Traffic School Fee		\$ 1,048.20	\$ 1,048.00
15830	640101	Interest on Cash	\$ 3,705.72	\$ 1,181.07	\$ 1,181.00
15830	640103	Interest on Property Tax Collected	\$ 71.83		
15830	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 12,207.78	\$ 23,083.85	\$ 22,679.00
15830	660212	Service Chg - Wtr/Swr (Water)	\$ 220,568.57	\$ 224,674.49	\$ 210,240.00
15830	660223	Service Chg - Excess Water	\$ 4,212.45	\$ 5,003.74	\$ 5,004.00
15830	662756	Sewer Connection	\$ 17.24		
15830	662757	Water Connection	\$ 4,425.19		
15830	680207	Opt Trans In ACO Fund		\$ -	\$ 100,000.00
TOTAL WATER REVENUE			\$ 245,208.78	\$ 254,991.35	\$ 340,152.00
MD-10A WATER SYSTEM EXPENSES:					
15830	720200	Clothing & Personal Supplies			\$ 100.00
15830	720300	Communication Services	\$ 372.08	\$ 432.97	\$ 1,000.00
15830	720600	Insurance Expense	\$ 5,835.00	\$ 5,835.00	\$ 5,651.00
15830	720601	General Insurance	\$ 2,322.00	\$ 2,568.00	\$ 2,916.00
15830	720800	Maintenance -Equipment		\$ 1,549.80	\$ 2,500.00
15830	720900	Maintenance Structures & Grounds			\$ 200.00
15830	720907	Maintenance - Water System	\$ 9,032.84	\$ 6,215.35	\$ 10,000.00
15830	720913	Direct Maintenance Expense - DEGS	\$ 65,499.15	\$ 103,479.60	\$ 118,490.00
15830	720915	Sp Dist Water/Sewer Chemicals		\$ 142.45	\$ 500.00
15830	720916	Water/Sewer Testing	\$ 2,683.00	\$ 4,857.00	\$ 5,000.00
15830	721000	Medical Dental & Lab Supplies			\$ 500.00
15830	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
15830	721203	Other Miscellaneous			\$ 11,448.00
15830	721300	Office Expense	\$ 514.95	\$ 492.52	
15830	721302	Postage			\$ 1,000.00
15830	721304	Miscellaneous Office Supplies			\$ 300.00
15830	721400	Professional & Specialized Services	\$ 35,955.05	\$ 1,652.00	\$ 7,000.00

MD-10A MADERA RANCHOS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
15830	721403	Audit/Accounting Services	\$ 7,062.56		\$ 9,320.00
15830	721500	Pubs & Legal Notices	\$ 125.40	\$ 112.86	\$ 500.00
15830	721600	Rent & Leases - Equipment		\$ 229.10	\$ 500.00
15830	721601	Rents/Leases County Vehicle	\$ 161.70	\$ 17.10	\$ 50.00
15830	721800	Small Tools & Instruments			\$ 200.00
15830	721900	Special Departmental Expense			\$ 1,000.00
15830	721940	SD- Water Purchase		\$ -	\$ 1,000.00
15830	722000	Transportation, Travel & Education	\$ 33.10	\$ 35.51	\$ 150.00
15830	722005	Reimbursement Employee Cars		\$ 84.30	\$ 50.00
15830	722101	Gas & Electricity	\$ 143,175.22	\$ 156,917.18	\$ 160,000.00
15830	740200	Buildings and Improvements	\$ 12,773.74	\$ 14,150.38	
15830	740300	Equipment			\$ 2,000.00
15830	780100	Appropriation for Contingency		\$ -	\$ 12,752.00
TOTAL WATER EXPENSES			\$ 285,695.79	\$ 298,921.12	\$ 354,277.00
MD-10A ENDING CASH BALANCE			\$ 63,410.94	\$ 12,965.57	\$ -

Maintenance District 10A – Madera Ranchos

2009-2010 Recommended Water Other Budgets

WATER

In 1996, \$2,857,234.00 of special assessment bonds were sold to bond underwriter Miller & Schroeder Financial, Inc. Proceeds were used to purchase and improve the water system. Interest rates range from 5.3% to 5.5 %. The term of the bonds is 15 years, and the final payment is due September 2, 2011.

1585 and 1586 MD 10A Assessment District Debt Service and Assessment District Reserve Fund

The recent facilities improvements required the district to borrow funds in the form of bonds or certificates of participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

1584 MD 10A ACO

This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures. The fund is not expected to accumulate money for major plant acquisition or other improvements. That would be a capital improvement fund, which the district does not currently have.

1587 MD 10A Improvement Fund

This is the capital project fund for the most recent planned expenditures.

MD-10A Madera Ranchos

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD-10A ACO BEGINNING CASH BALANCE			\$ 1,239,537.65	\$ 1,397,663.55	\$ 1,504,129.00
MD10A ACO REVENUE:					
15840	601000	Trust Revenue		36.80	
15840	640101	Interest on Cash	\$ 60,992.89	\$ 34,639.95	\$ 30,000.00
15840	640103	Interest on Property Tax Collected	\$ 32.46		
15840	660209	Sp Asmt- Delinquent Service Charge	\$ 5,823.70	\$ 577.60	
15840	660212	Service Charge Water/Sewer	\$ 9.00	\$ 102.00	
15840	660219	Service Charge ACO Reserve	\$ 91,191.35	\$ 93,484.43	\$ 77,760.00
15840	660225	Service Charge Debt Service	\$ 76.50		
TOTAL ACO REVENUE			\$ 158,125.90	\$ 128,840.78	\$ 107,760.00
MD10A ACO EXPENSES:					
15840	750101	Opt Trans Out Opn Fund		\$ 22,375.17	\$ 100,000.00
15840	780100	Appropriation for Contingency			\$ 1,511,889.00
TOTAL ACO EXPENSES			\$ -	\$ 22,375.17	\$ 1,611,889.00
MD-10A ACO ENDING CASH BALANCE			\$ 1,397,663.55	\$ 1,504,129.16	\$ -
MD10A BONDS FUND ADMIN:					
MD-10A BONDS BEGINNING CASH BALANCE			\$ 331,305.23	\$ 379,186.96	\$ 820.00
MD10A BOND REVENUE:					
15850	640101	Interest on Cash	\$ 11,066.91	\$ 4,548.94	
15850	640103	Interest on Property Tax Collected	\$ 1,109.89	\$ 1,044.94	
15850	660205	Sp Asmt- Bonds	\$ 271,738.91	\$ 2,538.70	
15850	660210	Sp Asmt - Delinquent Asmt	\$ 11,434.80	\$ 12,026.17	
15850	680207	Opt Trans In ACO Fund		\$ 22,375.17	
15850	680225	Opt Trans In - Cash Pay		\$ 41,267.76	
TOTAL BOND REVENUE			\$ 295,350.51	\$ 83,801.68	\$ -
MD-10A BOND EXPENSES:					
15850	721403	Audit/Acctg/Services	\$ 3,625.00	\$ 3,625.00	
15850	730200	Bond Redemptions	\$ 195,000.00	\$ 420,181.33	
15850	730201	Bond Redeemed Early		\$ -	
15850	730400	Interest On Bonds	\$ 48,843.78	\$ 38,362.50	
15850	730900	Premium of Redeemed Bonds		\$ -	
15850	780100	Appropriation for Contingency		\$ -	\$ 820.00
TOTAL BOND EXPENSES			\$ 247,468.78	\$ 462,168.83	\$ 820.00
MD-10A BOND ENDING CASH BALANCE			\$ 379,186.96	\$ 819.81	\$ -

MD-10A Madera Ranchos

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD10A DEBT SVC PREPAY FD ADMIN:					
MD-10A DEBT SVS PREPAY BEG CASH BAL			\$ 19,459.50	\$ 21,034.25	\$ 44,147.00
MD10A DEBT SERVICE PREPAY REVENUE					
15860	640101	Interest on Cash	\$ 942.25	\$ 818.56	\$ 819.00
15860	660208	SP Asmt - Prepaid Bonds	\$ 632.50		
15860	662757	SD - Water Connection		\$ 22,294.40	\$ 22,294.00
TOTAL DEBT SERVICE PREPAY REVENUE			\$ 1,574.75	\$ 23,112.96	\$ 23,113.00
MD10A DEBT SERVICE PREPAY EXPENSES:					
15860	730201	Bond Redeemed Early		\$ -	
15860	730900	Premium on Redemed Bonds		\$ -	
15860	780100	Appropriation for Contingency			\$ 67,260.00
TOTAL DEBT SERVICE PREPAY EXPENSES:			\$ -	\$ -	\$ 67,260.00
MD-10A DEBT SERV PREPAY END CASH BAL			\$ 21,034.25	\$ 44,147.21	\$ -
MD10A IMPROVEMENT FUND ADMIN:					
MD-10A DEBT SVS PREPAY BEG CASH BAL			\$ 858,054.83	\$ 898,762.15	\$ 530,265.00
MD10A IMPROVEMENT FUND REVENUE:					
15870	640101	Interest on Cash	\$ 40,707.32	\$ 16,130.18	\$ 16,130.00
TOTAL IMPROVEMENT FUND REVENUE			\$ 40,707.32	\$ 16,130.18	\$ 16,130.00
MD10A IMPROVEMENT FUND EXPENSES:					
15870	740200	Buildings and Improvements		\$ 384,627.51	\$ 384,627.00
15870	780100	Appropriation for Contingency			\$ 161,768.00
TOTAL IMPROVEMENT FUND EXPENSES			\$ -	\$ 384,627.51	\$ 546,395.00
MD-10A IMPROVEMENT FUND END CASH BAL			\$ 898,762.15	\$ 530,264.82	\$ -

Maintenance District 19A – Parkwood

2009-2010 Recommended Water, Sewer and Street Lights Operations and Maintenance Budget

Maintenance District 19A is located in Madera County Supervisorial District 4. The district was formed on July 18, 1978 by Resolution 78-427. The district is located adjacent to the south of Madera in the area of Hwy 145 and Avenue 13. This district provides water, sewer, and lighting services to 239 residential and 28 commercial connections.

The water system ID# 2010004 consists of 3 wells with a combined production of 1050 gpm. There is no storage tanks, all wells pump into hydro pneumatic tanks then into the distribution system into a pressure system. The system normally operates on two of the wells, the third breaks suction after 15-20 minutes of run time and is the only used to meet peak demands. This system and wells provide water to MD-19B as well. The water distribution main consists of 21,085 feet of 6 and 8 inch of asbestos cement pipe. There are no consumer water meters. Two of the wells have detectable, but under the maximum contaminate level of DBCP. The system does not have generator backup or dialers or SCADA to report alarm conditions. We rely on residents for notification. This system has not experienced any water shortages, but all three wells should be evaluated and video inspected. California Department of Public Health (CDPH) require operators of this system to hold at a minimum a D-1 Distribution Certification, all district operators meet or exceed this qualification

The Sewer System, MRP# 85-109, provides sewer service to 259 residential connections and 28 commercial connections using 28.6 equivalent dwelling units (EDU), 0 standby parcels. The system consists of a clay pipe collection system, one raw sewage pumping station, extended aeration treatment process and evaporation/percolation ponds. The treatment plant receives more flow than design but continues to operate fairly well. The system does not have generator backup or dialers or SCADA to report alarm conditions. The State Water Resources Control Board requires the operator of the sewer plant to have a minimum of a Grade 1 Wastewater Certification.

There are 31 street lights in the district and they are maintained by special districts personnel.

The residential and commercial water and sewer rates are \$31.50 per quarter per unit for each service. The street lights are not assessed and are currently paid for by property taxes and supplemented by the water and sewer revenues. The rates in this district have not been increased since 1995. Rate increases are needed for both water and sewer services to properly provide for maintenance and replacement costs. Additionally an assessment needs to be added for street-lights and would require a Proposition 218 election.

MD-19A PARKWOOD AND SUNNYWOOD

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 231,472.38	\$ 158,105.88	\$ 207,696.00
MD-19A PARKWOOD & SUNNYWOOD REVENUE:					
16600	610100	Cur Sec Property Tax	\$ 7,724.82	\$ 8,431.14	\$ 7,166.00
16600	610200	Cur Unsecured Property Tax	\$ 215.67	\$ 220.96	
16600	610300	Prior Secured Property Tax	\$ 35.38	\$ (223.09)	
16600	610400	Prior Unsecured Property Tax	\$ 6.94	\$ 7.42	
16660	610600	Current Supplemental Property Tax	\$ 514.66	\$ 114.73	
16600	610700	Prior Supplemental Property Tax	\$ 14.82	\$ (18.26)	
16600	640101	Interest on Cash	\$ 9,091.19	\$ 3,803.56	\$ 3,804.00
16600	640103	Interest on Property Tax Collected	\$ 70.41		
16600	652900	St- H/O Property Tax Rlf	\$ 103.40	\$ 99.52	
16600	654049	ST-FIN ASSIST ERAF			
16600	660209	Sp Asmt - Delinquent Svc Chg	\$ 6,071.80	\$ 10,217.73	
16600	660210	Sp Asmt - Delinquent Asmt			
16600	660212	Service Chg - Wtr/Swr	\$ 61,230.06	\$ 60,601.74	\$ 61,604.00
16600	680207	Opt Trans In ACO Fund			\$ -
TOTAL REVENUE			\$ 85,079.15	\$ 83,255.45	\$ 72,574.00
MD-19A WATER REVENUE:					
16601	660209	Sp Asmt - Delinquent Svc Chg	\$ 140.00	\$ 2,467.50	
16601	660212	Service Chg - Wtr/Swr	\$ 126.00		
16601	662753	SD - Water Sales To SD		\$ 155,000.00	\$ 38,750.00
16601	680207	Opt Trans In ACO Fund			\$ -
TOTAL REVENUE			\$ 266.00	\$ 157,467.50	\$ 38,750.00
MD-19A WATER SYSTEM EXPENSES:					
16601	720200	Clothing & Personal Supplies			\$ 100.00
16601	720300	Communication Services		\$ -	\$ 600.00
16601	720600	Insurance Expense	\$ 3,230.00	\$ 3,230.00	\$ 2,513.00
TOTAL EXPENSES				\$ 251.00	\$ 251.00

MD-19A PARKWOOD AND SUNNYWOOD

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
16601	720601	General Insurance	\$ 1,043.50	\$ 755.00	\$ 858.00
16601	720800	Maintenance -Equipment		\$ 25.06	
16601	720900	Maintenance Structures & Grounds			\$ 200.00
16601	720907	Maintenance - Water System	\$ 2,454.75	\$ 2,081.37	\$ 3,500.00
16601	720913	Direct Maintenance Expense - DEGS	\$ 26,161.99	\$ 44,562.51	\$ 50,000.00
16601	720915	Sp Dist Water/Sewer Chemicals		\$ -	
16601	720916	Water/Sewer Testing	\$ 1,811.30	\$ 2,439.00	\$ 2,500.00
16601	721000	Medical Dental & Lab Supplies			\$ 100.00
16601	721100	Memberships	\$ 300.00	\$ 150.00	\$ 50.00
16601	721203	Other Miscellaneous			\$ 5,197.00
16601	721300	Office Expense	\$ 23.28	\$ 243.82	
16601	721302	Postage			\$ 300.00
16601	721304	Miscellaneous Office Supplies			\$ 75.00
16601	721400	Professional & Specialized Services		\$ 435.90	\$ 500.00
16601	721403	Audit/Accounting Services	\$ 945.76		\$ 1,249.00
16601	721427	Property Tax Admin Fee	\$ 75.00	\$ -	\$ 61.00
16601	721500	Pubs & Legal Notices		\$ -	\$ 300.00
16601	721601	Rents/Leases County Vehicle			\$ 50.00
16601	721602	Rent & Lease Other Equip		\$ -	\$ 500.00
16601	721800	Small Tools & Instruments			\$ 150.00
16601	721900	Special Departmental Expense			\$ 1,000.00
16601	721940	SD- Water Purchase		\$ -	\$ 500.00
16601	722000	Transportation, Travel & Education			\$ 100.00
16601	722005	Reimbursement Employee Cars		\$ -	\$ 25.00
16601	722101	Gas & Electricity	\$ 52,708.99	\$ 49,966.05	\$ 55,000.00
16601	740200	Buildings and Improvements	\$ 3,632.85	\$ 7,642.29	
16601	740300	Equipment			\$ 10,000.00
16601	780100	Appropriation for Contingency		\$ -	\$ 53,805.00
TOTAL WATER EXPENSES			\$ 92,387.42	\$ 111,531.00	\$ 189,233.00

MD-19A PARKWOOD AND SUNNYWOOD

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD-19A SEWER SYSTEM EXPENSES:					
16602	720200	Clothing & Personal Supplies			\$ 150.00
16602	720300	Communication Services		\$ -	\$ 600.00
16602	720600	Insurance Expense	\$ 3,230.00	\$ 3,230.00	\$ 2,513.00
16602	720601	General Insurance	\$ 1,043.50	\$ 755.00	\$ 858.00
16602	720800	Maintenance -Equipment		\$ 118.46	\$ 500.00
16602	720900	Maintenance Structures & Grounds			\$ 200.00
16602	720908	Maintenance - Sewer System	\$ 8,315.46	\$ 11,407.82	\$ 10,000.00
16602	720913	Direct Maintenance Expense - DEGS	\$ 41,950.15	\$ 45,175.84	\$ 55,000.00
16602	720915	Sp Dist Water/Sewer Chemicals		\$ -	\$ 100.00
16602	720916	Water/Sewer Testing	\$ 850.15	\$ 717.14	\$ 1,000.00
16602	721000	Medical Dental & Lab Supplies			\$ 100.00
16602	721100	Memberships		\$ -	\$ 50.00
16602	721203	Other Miscellaneous			\$ 6,084.00
16602	721300	Office Expense	\$ 23.28	\$ -	
16602	721302	Postage			\$ 150.00
16602	721400	Professional & Specialized Services	\$ 982.80	\$ -	\$ 500.00
16602	721403	Audit/Accounting Services	\$ 945.76		\$ 1,249.00
16602	721427	Property Tax Admin Fee	\$ 74.00	\$ -	\$ 125.00
16602	721500	Pubs & Legal Notices		\$ -	\$ 200.00
15830	721601	Rents/Leases County Vehicle			\$ 50.00
16602	721602	Rent/Lease Other Equipment			\$ 500.00
16602	721800	Small Tools & Instruments			\$ 150.00
16602	721900	Special Departmental Expense			\$ 12,000.00
16602	722000	Transportation, Travel & Education			\$ 100.00
16602	722005	Reimbursement Employee Cars		\$ -	\$ 25.00
16602	722101	Gas & Electricity	\$ 4,265.30	\$ 3,916.17	\$ 4,500.00
16602	740200	Buildings and Improvements	\$ 992.33	\$ 45.02	
16602	740300	Equipment			\$ 2,500.00
16602	780100	Appropriation for Contingency		\$ -	\$ 25,000.00
TOTAL SEWER EXPENSES			\$ 62,672.73	\$ 65,365.45	\$ 124,204.00

MD-19A PARKWOOD AND SUNNYWOOD

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
	MD-19A STREET LIGHT EXPENSES:				
16603	720800	Maintenance - Equipment		\$ 61.66	
16603	720909	Maintenance - Street Lights	\$ 733.32	\$ 427.36	\$ 1,000.00
16603	720913	Direct Maintenance Expense - DEGS	\$ 1,087.70	\$ 1,403.08	\$ 2,000.00
16603	721203	Other Miscellaneous			\$ 221.00
16603	722101	Gas & Electricity	\$ 1,830.48	\$ 1,962.13	\$ 1,962.00
16603	721602	Rent/Lease Other Equipment			\$ 400.00
16603	780100	Appropriation for Contingency			\$ -
TOTAL STREET LIGHT EXPENSES			\$ 3,651.50	\$ 3,854.23	\$ 5,583.00
MD-19A ENDING CASH BALANCE			\$ 158,105.88	\$ 217,827.15	\$ -

Maintenance District 19A – Parkwood/Sunnywood

2009-2010 Recommended Water and Sewer Other Budgets

WATER

In 1978, \$378,800.00 of special assessment bonds were sold to Farmers Home Administration to finance the water system. The interest rate is 5%; the term is 40 years. Final payment is due July 2, 2017.

WATER and SEWER

1661 MD 19A ACO. This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures. The fund is not expected to accumulate money for major plant acquisition or other improvements. That would be a capital improvement fund, which the district does not currently have.

WATER

1670 MD 19A Improvement Fund. This is the capital project fund for the most recent planned expenditures.

1670 MD 19A

Assessment District Debt Service and Assessment District Reserve Fund. The recent facilities improvements required the district to borrow funds in the form of bonds or certificates of participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

MD-19A PARKWOOD

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD-19A ACO BEGINNING CASH BALANCE			\$ 393,455.09	\$ 412,121.14	\$ 422,107.00
MD19A ACO REVENUE:					
16610	601000	Trust Revenue			
16610	640101	Interest on Cash	\$ 18,666.05	\$ 9,985.84	\$ 9,893.00
16610	660219	Servce Charge ACO Reserve			
MD-19A ACO REVENUE			\$ 18,666.05	\$ 9,985.84	\$ 9,893.00
MD-19A ACO EXPENSES:					
16610	750101	Opt Trans Out Opn Fund		\$ -	
16610	780100	Appropriation for Contingency			\$ 432,000.00
TOTAL MD-19A ACO EXPENSES			\$ -	\$ -	\$ 432,000.00
MD-19A ACO ENDING CASH BALANCE			\$ 412,121.14	\$ 422,106.98	\$ -
MD-19A IMPROVEMENT BOND:					
MD-19A IMPROVEMENT BOND CASH BAL			\$ 24,017.04	\$ 41,183.30	\$ 43,704.00
MD-19A IMPROVEMENT BOND REVENUE:					
16700	640101	Interest on Cash	\$ 1,379.72	\$ 716.99	\$ 717.00
16700	640103	Interest on Property Tax Collected	\$ 79.64		
16700	660205	Sp Asmt- Bonds	\$ 17,850.00	\$ 17,266.02	\$ 16,939.00
16700	660210	Sp Asmt- Bonds Deliquent Asmt	\$ 1,099.40	\$ 1,455.63	\$ 1,456.00
16700	680207	Opt Trans In ACO Fund			
TOTAL MD-19A IMPROVEMENT BOND REV			\$ 20,408.76	\$ 19,438.64	\$ 19,112.00
MD-19A IMPROVEMENT BOND EXPENSES:					
16700	730200	Bond Redemptions		\$ 10,700.00	\$ 10,000.00
16700	730201	Bond Redeemed Early		\$ -	
16700	730400	Interest On Bonds	\$ 3,242.50	\$ 6,217.50	\$ 5,735.00
16700	780100	Appropriation for Contingency		\$ -	\$ 3,377.00
TOTAL MD-19A IMPROV BOND EXP			\$ 3,242.50	\$ 16,917.50	\$ 19,112.00
MD-19A IMPROVEMENT BOND ENDING CASH BAL			\$ 41,183.30	\$ 43,704.44	\$ -

Maintenance District 19B – Parkwood

2009-2010 Recommended Water and Lighting Operations and Maintenance Budget

Maintenance District 19B is located in Madera County Supervisorial District 4. The district was formed on July 18, 1978 by Resolution 78-427. The district is located adjacent to the south of Madera in the area of Hwy 145 and Avenue 13 and adjacent to MD-19A. The district provides water and street lighting services to 347 residential units.

Water is provided to this district by Maintenance District 19A. The infrastructure for this district is included in the listing for MD-19A.

There are 41 street lights in this district and are maintained by PG&E.

The water rates for this district are \$33 per quarter per unit. There is one standby unit billed at \$16 per quarter. Since July 1997 there has been no assessment for street lights and cash reserves are being used to pay for this service. The rates in this district have not been increased since 1995. Rate increase is needed for the water service to properly provide for maintenance and replacement costs. Additionally an assessment needs to be added for streetlights and would require a Proposition 218 election.

MD-19B PARKWOOD / SAYRE RANCH

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD-19B FUND ADMN FUND BALANCE					
BEGINNING CASH BALANCE			\$ 209,896.56	\$ 258,186.19	\$ 150,720.00
MD-19B WATER REVENUE:					
16801	640101	Interest on Cash	\$ 10,865.27	\$ 5,813.07	\$ 5,500.00
16801	640103	Interest on Property Tax Collected	\$ 10.28		
16801	660209	Sp Asmt - Delinquent Svc Chg	\$ 3,085.38	\$ 4,490.64	
16801	660212	Service Chg - Wtr/Swr	\$ 41,398.14	\$ 43,465.05	\$ 38,876.00
TOTAL REVENUE			\$ 55,359.07	\$ 53,768.76	\$ 44,376.00
MD-19B WATER SYSTEM EXPENSES:					
16801	720907	Maintenance - Water System			\$ 2,000.00
16801	720913	Direct Maintenance Expense - DEGS			\$ 2,000.00
16801	721100	Memberships			\$ 75.00
16801	721203	Other Miscellaneous			\$ 208.00
16801	721403	Audit/Accounting Services	\$ 841.46		\$ 1,110.00
16801	721500	Pubs & Legal Notices		\$ -	\$ 200.00
15830	721601	Rents/Leases County Vehicle			\$ 50.00
16801	721602	Rent & Lease Other Equip			\$ 1,000.00
16801	721940	SD- Water Purchase		\$ 155,000.00	\$ 38,750.00
16801	722000	Transportation, Travel & Education			\$ 50.00
16801	722005	Reimbursement Employee Cars			\$ 20.00
16801	740300	Equipment			\$ 2,500.00
16801	780100	Appropriation for Contingency		\$ -	\$ 139,233.00
TOTAL WATER EXPENSES			\$ 841.46	\$ 155,000.00	\$ 187,196.00

MD-19B PARKWOOD / SAYRE RANCH

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD-19B STREET LIGHT EXPENSES:					
16802	721302	Postage			\$ 200.00
16802	721403	Audit/Accounting Services			
16802	721500	Pubs & Legal Notices		\$ -	\$ 200.00
16802	722101	Gas & Electricity	\$ 6,227.98	\$ 6,235.02	\$ 6,500.00
16802	780100	Appropriation for Contingency			\$ 1,000.00
TOTAL STREET LIGHT EXPENSES			\$ 6,227.98	\$ 6,235.02	\$ 7,900.00
MD-19B ENDING CASH BALANCE			\$ 258,186.19	\$ 150,719.93	\$ -

Maintenance District 22A – Oakhurst

2009-2010 Recommended Sewer Operations and Maintenance Budget

Maintenance District 22A is located in Madera County Supervisorial District 5 in the community of Oakhurst. The district was formed on December 14, 1971 by Resolution MD 22 71-A-4 and provides wastewater collection, treatment and disposal to business and residents within the districts boundary.

The Sewer System, WDR # 97-015, provides sewer service to improved commercial and residential connections using 1603.1 equivalent dwelling units (EDU) improved and 432.4 standby units. The collection system is made up of over 7 miles of 4, 6, 8, 10, and 12 inch sewer mains and 8 sewer pumping stations. The plant consists of headworks with a mechanical screen, 0.55 mgd oxidation ditch, two 40 foot secondary clarifiers, Chlorine disinfection facilities, 0.25mg of aerobic digesters, belt filter press, septage receiving, effluent pumps, 149 acre feet of effluent storage, and 84 acres of spray fields, and 4 runoff pumping stations. There is a radio telemetry and supervisory control and data acquisition (SCADA) system that monitors the lift stations, levels in plant and ponds, irrigation pumps, runoff stations, and electrical power status. The plant, runoff return stations and main lift stations have stationary generator backup. The remaining lift stations are setup with transfer switchgear to connect to portable generators. With the operation of the septage receiving one operator is needed to stay at the plant for receiving trucks. Installation of an automated receiving station would free up several man hours per day. The state water resources control board requires a minimum of a Grade II Wastewater Treatment Certificate to operate this plant.

Projects completed in the 2008-09 year included upgrading lift station #6 with new pumps, guide rails, and mounting base. Projects that are or will be underway for the 2009-10 fiscal year include design for spray field expansion, phases 2 and 3 of the sewer system management plan (SSMP), and the completion of a sewer master plan. With the scheduled completion of the government center, upgrades to lift station 5 and the collection line to it will be necessary. A several additional developments are in the planning stages for the next year. The sewer rate is per equivalent dwelling unit is \$139 per quarter plus an additional \$24 per quarter for 2 years for the sewer master plan. Review of Sewer Unit costs and septage tipping fees are underway.

MD-22A S OAKHURST

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 283,157.55	\$ 410,498.58	\$ 578,995.00
MD-22A S SEWER REVENUE:					
17100	610100	Cur Sec Property Tax	\$ 73,734.47	\$ 77,974.62	\$ 66,278.00
17100	610200	Cur Unsecured Property Tax	\$ 1,556.35	\$ 1,564.53	
17100	610300	Prior Secured Property Tax	\$ 264.14	\$ (1,646.27)	
17100	610400	Prior Unsecured Property Tax	\$ 49.14	\$ 51.62	
17100	610600	Current Supplemental Property Tax	\$ 3,673.36	\$ 815.50	
17100	610700	Prior Supplemental Property Tax	\$ 106.31	\$ (130.93)	
17100	620700	Other Licenses & Permits	\$ 88,019.05		\$ 17,604.00
17100	640101	Interest on Cash	\$ 11,780.24	\$ 11,496.61	\$ 11,496.00
17100	640103	Interest on Property Tax Collected	\$ 258.38		
17100	652900	St- H/O Property Tax Rlf	\$ 732.02	\$ 691.94	
17100	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ 3,330.00	\$ 9,075.28	
17100	660212	Service Chg - Wtr/Swr	\$ 644,484.90	\$ 824,351.23	\$ 794,502.00
17100	660215	Service Chg - Wtr/Swr Hookup	\$ 554.68		
17100	660218	Annex/Parcel Map Fees		\$ 950.00	
17100	660224	MD-22a Sewer Recovery Fund		\$ 15,145.24	\$ 7,883.00
17100	660229	MD-22A Septage Fees	\$ 24,858.00	\$ 76,214.34	\$ 36,000.00
17100	662756	SD - Sewer Connection	\$ 38,528.92		\$ 7,706.00
17100	680252	Opt Trans In Improvement Fund	\$ 5,067.00		
TOTAL REVENUE			\$ 896,996.96	\$ 1,016,553.71	\$ 941,469.00
MD-22A S SEWER SYSTEM EXPENSES:					
17100	720200	Clothing & Personal Supplies			750.00
17100	720300	Communication Services	\$ 3,131.77	\$ 3,410.89	\$ 4,000.00
17100	720500	Household Expense	\$ 1,611.17	\$ 2,152.97	\$ 2,000.00
17100	720502	Refuse Disposal			\$ 1,200.00
17100	720600	Insurance Expense	\$ 6,301.00	\$ 6,301.00	\$ 6,175.00
17100	720601	General Insurance	\$ 7,093.00	\$ 7,846.00	\$ 9,816.00
17100	720800	Maintenance -Equipment		\$ 5,657.25	\$ 4,000.00
17100	720900	Maintenance Structures & Grounds			\$ 1,000.00
17100	720901	DEGS: Repair Buildings			\$ 500.00

MD-22A S OAKHURST

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
17100	720908	Maintenance - Sewer System	\$ 84,062.37	\$ 74,912.43	\$ 85,000.00
17100	720913	Direct Maintenance Expense - DEGS	\$ 247,087.49	\$ 329,788.75	\$ 343,343.00
17100	720915	Sp Dist Water/Sewer Chemicals	\$ 33,933.55	\$ 44,981.21	\$ 50,000.00
17100	720916	Water/Sewer Testing	\$ 8,388.00	\$ 13,052.00	\$ 14,000.00
17100	721000	Medical Dental & Lab Supplies			\$ 2,500.00
17100	721100	Memberships		\$ 150.00	\$ 150.00
17100	721203	Other Miscellaneous			\$ 33,184.00
17100	721300	Office Expense	\$ 1,432.40	\$ 1,395.73	
17100	721302	Postage			\$ 1,000.00
17100	721304	Miscellaneous Office Supplies	\$ 55.00	\$ -	\$ 1,500.00
17100	721400	Professional & Specialized Services	\$ 2,288.95	\$ 3,952.88	\$ 170,000.00
17100	721403	Audit/Accounting Services	\$ 1,754.86		\$ 1,958.00
17100	721404	Outside Legal Services			\$ 40,000.00
17100	721427	Property Tax Admin Fee	\$ 1,397.00	\$ 2,310.00	\$ 2,310.00
17100	721500	Pubs & Legal Notices	\$ 182.88	\$ -	\$ 1,000.00
17100	721601	Rent & Leases County Vehicle	\$ 14.70	\$ 27.45	\$ 27.00
17100	721602	Rent/Lease Other Equipment	\$ 1,570.72	\$ 672.00	\$ 5,000.00
17100	721700	Rent/Lease Building/Land	\$ 12,000.00	\$ 12,000.00	\$ 16,000.00
17100	721800	Small Tools & Instruments			\$ 500.00
17100	721900	Special Departmental Expense		\$ -	\$ 26,000.00
17100	722000	Transportation, Travel & Education	\$ 58.28	\$ 42.71	\$ 250.00
17100	722005	Reimbursement Employee Cars		\$ -	\$ 215.00
17100	722102	Gas & Electricity	\$ 126,732.75	\$ 137,066.53	\$ 134,000.00
17100	722101	Sewer & Water Charges	\$ 444.51	\$ 458.73	\$ 450.00
17100	740200	Buildings and Improvements	\$ 79,915.53	\$ 13,584.01	\$ 150,000.00
17100	740300	Equipment			\$ 5,000.00
17100	750104	Opt Trans Out Debt Service Fund	\$ 146,800.00	\$ 143,000.00	\$ 135,300.00
17100	750105	Opt Trans Out Bond Res Fund		\$ 14,500.00	\$ 13,530.00
17100	750119	Opt Trans Out Improvement Fund			\$ 3,355.00
17100	780100	Appropriation for Contingency		\$ -	\$ 255,451.00
TOTAL SEWER EXPENSES			\$ 766,255.93	\$ 817,262.54	\$ 1,520,464.00
MD-22A S ENDING CASH BALANCE			\$ 413,898.58	\$ 609,789.75	\$ -

Maintenance District 22A – Oakhurst & Sunnydale

2009-2010 Recommended Sewer Other Budgets

1710 MD 22 A Oakhurst & Sunnydale

This is the operating fund for the district. All current expenditures required to operate and maintain the plant and infrastructure are accounted for in this fund. For that purpose the fund also receives and records all revenues, including property taxes and sewer fees established for operations and not dedicated to a specific purpose.

1711 MD 22A ACO

This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures. The fund is not expected to accumulate money for major plant acquisition or other improvements. That would be a capital improvement fund, which the district does not currently have.

1712 MD 22A Construction

This fund was created as a capital project fund to account for costs of constructing new plant or other major improvements. This should not be confused with a capital improvement fund, which would accumulate money for future plant expansion. The capital project fund accumulates the actual construction costs because they are not part of normal operations that are accounted for in fund 1710 and because the total costs of the project must be capitalized and the cost depreciated over the life of the improvement. Only the annual depreciation amount is to be recorded as part of normal operations.

1713 MD 22A Cash Pay

To finance the major sewer plant expansion the district imposed a special assessment on property owners over the life of the future debt service payments. Property owners were given the option of paying their entire calculated assessment in advance. These payments were recorded in this fund, and the funds ultimately were transferred to the debt service funds (either 1715 or 1716) to retire debt either on or ahead of schedule.

1714 MD 22A Improvement Fund

This is the capital project fund for the most recent major sewer plant expansion. Its purpose is parallel to the older fund 1712 above.

Maintenance District 22A – Oakhurst & Sunnydale

2009-2010 Recommended Sewer Other Budgets

1715 and 1716 MD 22A Assessment District Debt Service and Assessment District Reserve Fund

The recent sewer plant expansion required the district to borrow significant funds in the form of bonds and certificates of participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund (1715) to record the actual debt service payments and the reserve fund (1716) that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond and COP financing agreements and agreements with USDA's Rural Utilities Services, which purchased all of the district's bonds and COPs. Funds are transferred between 1716 and 1715 as required for debt service payments.

1717 and 1718 MD 22A COP Debt Service and COP Debt Service Reserve

These funds parallel the purpose of funds 1715 and 1716 but for the COPs.

1719 MD 22A Sewer Master Plan Recovery Fund

In searching the County's MD 22A files we came up with Resolution 2007-244. That resolution authorized the collection of the increased sewer fees in part to accumulate \$300,000 for a Sewer Master Plan expenditure. The resolution was necessary because emergency repair of the sewer leak in MD 22A consumed funds previously accumulated and designated for the Master Plan. These funds are replacing those diverted moneys. A separate fund (1719) was created to accumulate the money for the Master Plan.

The District has been authorized the following loans and grants from Rural Utilities Services.

TITLE	LOAN/GRANT AWARD	INTEREST RATE	MATURITY
Assessment District Bonds Series 2004-A	\$1,514,958	4.5%	09/02/2043
Assessment District Bonds Series 2004-B	\$6,956,106	4.5%	09/02/2043
Revenue Bonds Series 2004-C	\$3,091,781	4.5%	09/02/2043
Financial Assistance Grants	\$2,114,810	N/A	N/A

MD-22A OAKHURST/SUNNYDALE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD22A ACO FUND ADMIN:					
MD-22A ACO BEGINNING CASH BALANCE			\$ 17,401.40	\$ 931,133.09	\$ 1,026,024.00
MD22A ACO REVENUE:					
17110	640101	Interest on Cash	\$ 18,488.38	\$ 23,082.07	\$ 20,000.00
17110	657020	Fed - EPA Grant	\$ 262,640.20		
17110	660215	Servce Charge - Sewer Hookup	\$ 13,775.11	\$ 91,186.88	
17110	680252	Op Trns In - Improvement Fund	\$ 618,828.00		
MD-22A ACO REVENUE			\$ 913,731.69	\$ 114,268.95	\$ 20,000.00
MD22A ACO EXPENSES:					
17110	750101	Opt Trans Out Opn Fund		\$ -	
17110	780100	Appropriation for Contingency			\$ 1,046,024.00
TOTAL MD-22A ACO EXPENSES			\$ -	\$ -	\$ 1,046,024.00
MD-22A ACO ENDING CASH BALANCE			\$ 931,133.09	\$ 1,045,402.04	\$ -
MD22A CONSTRUCTION FUND ADMIN:					
MD-22A CONSTRUCTION BEG CASH BAL			\$ 20,808.02	\$ 21,795.17	\$ 22,323.00
MD22A CONSTRUCTION REVENUE:					
17120	640101	Interest on Cash	\$ 987.15	\$ 528.10	\$ 400.00
TOTAL MD-22A CONSTRUCTION REVENUE			\$ 987.15	\$ 528.10	\$ 400.00
MD-22A CONSTRUCTION EXPENSES:					
17120	750101	Opt Trans Out Opn Fund		\$ -	
17120	780100	Appropriation for Contingency			\$ 22,723.00
TOTAL MD-22A CONST EXPENSES			\$ -	\$ -	\$ 22,723.00
MD-22A CONST ENDING CASH BALANCE			\$ 21,795.17	\$ 22,323.27	\$ -

MD-22A OAKHURST/SUNNYDALE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD22A IMPROVEMENT FUND ADMIN:					
MD-22A IMPROVE FUND BEG CASH BAL			\$ 923,046.58	\$ 165,148.49	\$ 224,145.00
MD22A IMPROVEMENT REVENUE:					
17140	640101	Interest on Cash	\$ 35,289.97	\$ 5,302.62	\$ 2,500.00
17140	673800	Py Cancel Warrants	\$ 40.80		
17170	680206	Op Trans In - Operating Fund			\$ 3,355.00
TOTAL MD-22A IMPROVEMENT REVENUE			\$ 35,330.77	\$ 5,302.62	\$ 5,855.00
MD-22A IMPROVEMENT EXPENSES:					
17100	721400	Professional & Specialized Services			\$ 230,000.00
17140	750101	Opt Trans Out Opn Fund	\$ 5,067.00		
17140	750102	Opt Tans Out - ACO Fund	\$ 618,828.00		
17140	750105	Opt Trans Out Bond Res Fund	\$ 115,640.00		
17140	780100	Appropriation for Contingency		\$ -	
TOTAL MD-22A IMPROVE EXPENSES			\$ 739,535.00	\$ -	\$ 230,000.00
MD-22A IMPROVE ENDING CASH BALANCE			\$ 218,842.35	\$ 170,451.11	\$ -
MD22A ASMT DIST DEBT SVC:					
MD-22A ASMT DIST DEBT SVC BEG CASH BAL			\$ 680,279.35	\$ 736,375.53	\$ 745,291.00
MD22A ASMT DIST DEBT SVC REVENUE:					
17150	640101	Interest on Cash	\$ 27,055.83	\$ 13,953.57	
17150	660205	Sp Asmt- Bonds	\$ 491,402.41	\$ 465,103.12	
17150	660208	Sp Asmt - Prepaid Bonds	\$ 4,033.76	\$ 18,511.29	
17150	660300	Audit/Acctg Fees	\$ 622.07		
TOTAL MD-22A ASMT DIST DEBT SVC REV			\$ 523,114.07	\$ 497,567.98	\$ -
MD-22A ASMT DIST DEBT SVC EXPENSES					
17150	721403	Audit/Acctg/Services	\$ 4,347.39	\$ 4,403.11	
17150	730200	Bond Redemptions	\$ 91,200.00	\$ 95,200.00	
17150	730201	Bond Redeemed Early		\$ -	
17150	730400	Interest On Bonds	\$ 371,470.50	\$ 367,276.50	
17150	750105	Opt Trans Out Bond Res Fund		\$ 23,500.00	
17150	780100	Appropriation for Contingency		\$ -	\$ 745,291.00
TOTAL MD-22A ASMT DIST DEBT SVC EXP			\$ 467,017.89	\$ 490,379.61	\$ 745,291.00
MD-22A ASMT DIST DEBT SVC END CASH BAL			\$ 736,375.53	\$ 743,563.90	\$ -

MD-22A OAKHURST/SUNNYDALE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD22A ASMT DIST RESERVE FUND:					
MD-22A ASMT DIST RES FUND BEG CASH BAL			\$ -	\$ 89,537.72	\$ 115,645.00
MD22A ASMT DIST RESERVE FUND REVENUE:					
17160	640101	Interest on Cash	\$ 1,017.72	\$ 2,607.13	\$ 2,400.00
17160	680218	Op Trans In - Debt Svc Fd		\$ 23,500.00	
17160	680252	Op Trans In - Improvement Fund	\$ 88,520.00		
TOTAL MD-22A ASMT DIST RES FUND REV			\$ 89,537.72	\$ 26,107.13	\$ 2,400.00
MD-22A ASMT DIST RESERVE FUND EXPENSES:					
17160	780100	Appropriation for Contingency		\$ -	\$ 118,045.00
TOTAL MD-22A ASMT DIST RES FUND EXPEN			\$ -	\$ -	\$ 118,045.00
MD-22A ASMT DIST RES ENDING CASH BAL			\$ 89,537.72	\$ 115,644.85	\$ -
MD22A COP DEBT SVC FD ADMIN:					
MD-22A COP DEBT SVC BEG CASH BAL			\$ 691.99	\$ 3,476.84	\$ 2,199.00
MD22A COP DEBT SVC REVENUE:					
17170	640101	Interest on Cash	\$ 1,724.44	\$ 2,222.61	
17170	680206	Op Trans In - Operating Fund	\$ 146,800.00	\$ 143,000.00	\$ 135,300.00
TOTAL MD-22A COP DEBT SVC REVENUE			\$ 148,524.44	\$ 145,222.61	\$ 135,300.00
MD-22A COP DEBT SVC EXPENSES:					
17170	730300	Retire Other L-T Debt	\$ 33,300.00	\$ 34,800.00	\$ -
17170	730500	Interest Other L-T Debt	\$ 112,439.59	\$ 111,700.34	
17170	780100	Appropriation for Contingency		\$ -	\$ 137,499.00
TOTAL MD-22A COP DEBT SVC EXPENSES:			\$ 145,739.59	\$ 146,500.34	\$ 137,499.00
MD-22A COP DEBT SVC ENDING CASH BAL			\$ 3,476.84	\$ 2,199.11	\$ -

MD-22A OAKHURST/SUNNYDALE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD22A COP DEBT SVC RESERVE FD ADMIN:					
MD-22A COP DEBT SVC RES BEG CASH BAL			\$ -	\$ 27,431.80	\$ 42,866.00
MD22A COP DEBT SVC RESERVE REVENUE:					
17180	640101	Interest on Cash	\$ 311.80	\$ 934.69	\$ 700.00
17180	680206	Op Trans In - Operating Fund		\$ 14,500.00	\$ 13,530.00
17180	680252	Op Trans In - Improvement Fund	\$ 27,120.00		
TOTAL MD-22A COP DEBT SVC RESERVE REV			\$ 27,431.80	\$ 15,434.69	\$ 14,230.00
MD-22A COP DEBT SVC RESERVE EXPENSES:					
17180	780100	Appropriation for Contingency		\$ -	\$ 57,096.00
TOTAL MD-22A COP DEBT SVC RES EXPENSES			\$ -	\$ -	\$ 57,096.00
MD-22A COP DEBT SVC RES END CASH BAL			\$ 27,431.80	\$ 42,866.49	\$ -
MD22A SWR MSTR PLAN RECOVERY FUND:					
17190	491100	F/B Unrers Undes		\$ 68,010.96	\$ 203,208.00
MD-22A SWR RECOVERY FUND BEG CASH BAL			\$ -	\$ 68,010.96	\$ 203,208.00
MD22A SWR MSTR PLAN RECOVERY FUND REVENUE:					
17190	640101	Interest on Cash	\$ 585.31	\$ 1,712.97	\$ 1,500.00
17190	660224	MD22A Swr Recovery Fund	\$ 67,425.65	\$ 133,484.22	
TOTAL MD-22A SWR MSTR PLAN REC FD REV			\$ 68,010.96	\$ 135,197.19	\$ 1,500.00
MD-22A SWR MSTR PLAN RECOVERY FUND EXPENSES:					
17190	780100	Appropriation for Contingency		\$ -	\$ 1,500.00
TOTAL MD-22A SWR MSTR PLAN REC FD EXP			\$ -	\$ -	\$ 1,500.00
MD-22A SWR MSTR PLAN RECOVERY ENDING CASH BAL			\$ 68,010.96	\$ 203,208.15	\$ -

Maintenance District 22F – Oakhurst Hillview

2009-2010 Recommended Budget

Maintenance District 22F is located in Madera County Supervisorial District 5 in the community of Oakhurst. The district was formed on April 5, 2005 by Resolution 2005-072 for the purpose of providing water service to the Oakhurst community. The acquisition of the Hillview Water Company was a primary objective. This was done because the citizens of the area desire a county owned and operated water treatment facility and distribution system that produces water of adequate quality and in such quantity as to meet their needs. Hillview Water Company was unable to meet County of Madera minimum fire flow requirements.

This district is inactive and has been for the last couple of years.

MD-22F HILLVIEW WATER

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD-22F BEG CASH BALANCE			\$ -	\$ -	\$ 2,909.95
MD22F REVENUE:					
17240	640101	Interest on Cash		\$ 68.84	
TOTAL MD-22F REVENUE			\$ -	\$ 68.84	\$ -
MD-22F EXPENSES:					
17240	750101	Opt Trans Out Opn Fund		\$ -	
17240	780100	Appropriation for Contingency			\$ 2,909.95
TOTAL MD-22F EXPENSES			\$ -	\$ -	\$ 2,909.95
MD-22F ENDING CASH BALANCE			\$ -	\$ 68.84	\$ -

Maintenance District 24 – Teafor Meadows

2009-2010 Recommended Water and Sewer Operations and Maintenance Budget

Maintenance District 24 is located in Madera County Supervisorial District 5 and is located on County Road 233 midway between the towns of Oakhurst and North Fork. The district was formed on April 9, 1968 by Resolution #68-164 to provide for the maintenance and operations of water, sewer, and roads within its boundaries. This district provides water and sewer service for a small residential development.

Water system ID# 2000552 provides service to 59 improved connections and 5 standby connections. In addition there are 8 contract water service connections, 7 improved and 1 stand-by. The water is furnished by three hard rock wells with a combined production of 25 gpm during peak demand. The wells pump directly into the distribution system that consists of 6,300 feet of 4 and 6 inch AC (asbestos cement) water mains which back feed a 115,000 gallon storage tank. There are no customer water meters. The system does not have generator backup or dialers or SCADA to report alarm conditions. The system depends routine visits and on the residents to report problems. The wells are activated by a pressure differential system that requires frequent maintenance to ensure its operation. The system has suffered water shortages during peak demand periods for a number of years due to declining production and increased demand. In August of 2008, well #1 failed and was taken off line. Plans are underway to deepen a fourth well in the district to provide additional water for the system. In addition, State Revolving Funds have been applied for to help with the water shortage and water quality issues. California Department of Public Health (CDPH) require operators of this system to hold at a minimum a D-1 Distribution Certification.

The Sewer system WDR # 85-110 consists of a 5,330 feet of 4, 6, and 8 inch asbestos cement mains collection system collection system, / 0.025 MGD extended aeration treatment plant and effluent disposal spray fields. The collection system uses gravity to deliver the sewage to the treatment plant. There is no emergency generator, in the event of a power failure lasting in excess of 8 hours the portable electrical generator is brought over to prevent overflow into the creek and of aerate the plant. There is no SCADA or Alarm system so the plant must be checked daily. The addition of a SCADA system will help reduce operating costs by reducing the required visits to the plant. The infrastructure is in excess of 40 years old and is meeting or exceeding its life expectancy. In addition the plant lacks redundancy and monitoring abilities. Upgrades are needed to improve plant efficiency and to meet new regulatory requirements. The state mandated SSMP requires sewer system evaluations these deficiencies will become apparent and an action plan for solving them will be required. The state water resources control board requires a minimum of a Grade II Wastewater Treatment Certificate to operate this plant.

Water and sewer rates are billed quarterly and were last set on, December 9, 2008 by Resolution 2008-273. An annual consumer price index adjustment (CPI) was added to the rate schedule. The current rates are \$264 per quarter for improved parcels and \$33 for standby. The rates for contract water is \$151 for improved and \$33 for standby.

MD-24 TEAFORD MEADOWS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACUTALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 28,394.79	\$ 21,524.82	\$ 14,117.00
MD-24 WATER/SEWER REVENUE:					
17401	610100	Cur Sec Property Tax	\$ 25,880.94	\$ 28,552.43	\$ 24,270.00
17401	610200	Cur Unsecured Property Tax	\$ 730.03	\$ 754.91	
17401	610300	Prior Secured Property Tax	\$ 119.68	\$ (811.95)	
17401	610400	Prior Unsecured Property Tax	\$ 23.54	\$ 25.35	
17401	610600	Current Supplemental Property Tax	\$ 1,793.73	\$ 387.64	
17401	610700	Prior Supplemental Property Tax	\$ 52.13	\$ (63.89)	
17401	640101	Interest on Cash	\$ 686.14	\$ 174.27	
17401	640103	Interest on Property Tax Collected	\$ 117.18	\$ -	
17401	652900	St- H/O Property Tax Rlf	\$ 350.24	\$ 340.26	
17401	660202	Water			\$ 11,431.00
17401	660209	Sp Asmt - Delinquent Svc Chg (Water/Sewer)	\$ 2,274.00	\$ 2,263.34	
17401	660212	Service Chg - Wtr/Swr	\$ 30,937.00	\$ 39,749.00	\$ 57,715.00
17403	640103	Interest on Property Tax Collected (water)	\$ 7.84		
17403	660217	Service Chg - Water Only	\$ 2,724.00	\$ 3,081.00	\$ 3,081.00
TOTAL REVENUE			\$ 65,696.45	\$ 74,452.36	\$ 96,497.00
MD-24 WATER/SEWER EXPENSES:					
17401	721427	Prop Tax Admin Fee		\$ 850.00	
TOTAL WATER/SEWER EXPENSES			\$ -	\$ 850.00	\$ -
MD-24 WATER SYSTEM EXPENSES:					
17403	720300	Communication Services		\$ -	\$ 300.00
17403	720600	Insurance Expense	\$ 344.00	\$ 344.00	\$ 302.00
17403	720601	General Insurance	\$ 103.00	\$ 138.50	\$ 129.00
17403	720900	Maintenance Structures & Grounds			\$ 100.00
17403	720907	Maintenance - Water System	\$ 495.33	\$ 833.31	\$ 3,556.00
17403	720913	Direct Maintenance Expense - DEGS	\$ 10,886.03	\$ 13,950.27	\$ 8,000.00
17403	720915	Sp Dist Water/Sewer Chemicals		\$ -	\$ 100.00
17403	720916	Water/Sewer Testing	\$ 193.50	\$ 1,378.00	\$ 1,600.00
17403	721100	Memberships	\$ 150.00	\$ 150.00	\$ 75.00

MD-24 TEAFORD MEADOWS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACUTALS 2008-2009	RECOMMENDED 2009 - 2010
17403	721203	Other Miscellaneous			\$ 885.00
17403	721300	Office Expense	\$ 23.28	\$ -	
17403	721302	Postage			\$ 100.00
17403	721400	Professional & Specialized Services		\$ 876.50	\$ 250.00
17403	721403	Audit/Accounting Services	\$ 258.92		\$ 342.00
17403	721427	Property Tax Admin Fee	\$ 250.00	\$ -	\$ 425.00
17403	721500	Pubs & Legal Notices		\$ 142.17	\$ 200.00
17403	721601	Rent & Lease County Vehicle		\$ 5.85	\$ 25.00
17403	721602	Rent & Lease Other Equip			\$ 100.00
17403	721800	Small Tools & Instruments			\$ 50.00
17403	721900	Special Departmental Expense			\$ 350.00
17403	721940	SD- Water Purchase			\$ 200.00
17403	722000	Transportation, Travel & Education		\$ 8.48	\$ 75.00
17403	722005	Reimbursement Employee Cars		\$ -	\$ 20.00
17403	722101	Gas & Electricity	\$ 2,556.41	\$ 1,982.18	\$ 3,500.00
17403	740200	Buildings and Improvements	\$ 2,226.10		\$ 12,000.00
17403	740300	Equipment			\$ 5,000.00
17403	780100	Appropriation for Contingency			
TOTAL WATER EXPENSES			\$ 17,486.57	\$ 19,809.26	\$ 37,684.00

MD-24 SEWER SYSTEM EXPENSES:					
17404	720200	Clothing & Personal Supplies			\$ 100.00
17404	720300	Communication Services			\$ 300.00
17404	720600	Insurance Expense	\$ 344.00	\$ 344.00	\$ 302.00
17404	720601	General Insurance	\$ 103.00	\$ 138.50	\$ 129.00
17404	720800	Maintenance -Equipment			
17404	720900	Maintenance Structures & Grounds			\$ 200.00
17404	720908	Maintenance - Sewer System	\$ 7,739.98	\$ 6,114.85	\$ 6,500.00
17404	720913	Direct Maintenance Expense - DEGS	\$ 21,917.14	\$ 30,621.73	\$ 25,000.00
17404	720915	Sp Dist Water/Sewer Chemicals	\$ 4,997.27	\$ 4,013.14	\$ 4,200.00
17404	720916	Water/Sewer Testing	\$ 3,558.00	\$ 3,120.00	\$ 3,500.00
17404	721000	Medical Dental & Lab Supplies			\$ 200.00

MD-24 TEAFORD MEADOWS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACUTALS 2008-2009	RECOMMENDED 2009 - 2010
17404	721100	Memberships			\$ 75.00
17404	721203	Other Miscellaneous			\$ 2,765.00
17404	721300	Office Expense	\$ 23.69	\$ -	
17404	721302	Postage			\$ 50.00
17404	721304	Miscellaneous Office Supplies			\$ 50.00
17404	721400	Professional & Specialized Services	\$ 267.30		\$ 5,000.00
17404	721403	Audit/Accounting Services	\$ 258.92		\$ 342.00
17404	721427	Property Tax Admin Fee	\$ 249.00	\$ -	\$ 425.00
17404	721500	Pubs & Legal Notices		\$ -	\$ 200.00
17404	721601	Rent & Lease County Vehicle			\$ 25.00
17404	721602	Rent/Lease Other Equipment		\$ -	\$ 250.00
17404	721700	Rents & Leases - Bldg/Land		\$ 50.00	
17404	721800	Small Tools & Instruments			\$ 50.00
17404	721900	Special Departmental Expense			\$ 4,500.00
17404	722000	Transportation, Travel & Education		\$ 28.08	\$ 50.00
17404	722005	Reimbursement Employee Cars		\$ -	\$ 20.00
17404	722101	Gas & Electricity	\$ 13,057.16	\$ 11,678.47	\$ 13,000.00
17404	740300	Equipment			\$ 2,500.00
17404	780100	Appropriation for Contingency			\$ 3,197.00
TOTAL SEWER EXPENSES			\$ 52,515.46	\$ 56,108.77	\$ 72,930.00
MD-24 ENDING CASH BALANCE			\$ 24,089.21	\$ 16,792.04	\$ 2,000.00

Maintenance District 27 – Goldside Estates

2009-2010 Recommended Sewer and Drainage Operations and Maintenance Budget

Maintenance District 27 is located in Madera County Supervisorial District 5 between the communities of Ahwahnee and Oakhurst. The district was formed on August 22, 1972 by Resolution 72-424 and provides wastewater collection, treatment and disposal for 142 residential lots.

The Sewer System, MRP# 95-133, provides sewer service to 139 improved and 3 standby units. The system consists of a collection system made up of 8,610 feet of 4, 6 and 8 inch diameter asbestos cement sewer mains, a sewer pumping (lift) station, a 0.05 mgd extended aeration, tertiary sewer treatment plant, an effluent pond, and a golf course for disposing the sewer effluent. The collection system needs to be evaluated and will be as part of the SSMP. The lift station is in poor condition, the pumps and control panel need to be replaced. Replacement with a submersible station would be preferred. The addition of telemetry at the lift station to report alarm conditions is also needed. Both the lift station and the plant have emergency generator backup. The plant has a dialer to report alarm conditions. The plant was installed in 2000, but has considerable corrosion and is in need of resurfacing. Installation of a SCADA system is proposed for better monitoring, potential labor savings, and meeting more stringent regulations for the Sewer System Management Plan (SSMP). The sewer rate is \$211.80 per quarter for the improved lots. The State Water Resources Control Board requires the operator of the sewer plant to have a minimum of a Grade II Wastewater Treatment Certification. The operators of this plant meet this requirement by having the required certification or working under the supervision of a properly certified supervisor while holding a Operator In Training (OIT) Certificate.

The sewer rates are billed quarterly and were last set on, February 1, 2005 by ordinance 603. An annual consumer price index adjustment (CPI) was added to the rate schedule. The current rates are \$211.80 per quarter for improved parcels and \$108 for standby.

The Drainage system consists of culverts and ditches. The ditches collect the runoff from the hillsides, golf course, and roads. They route the runoff around the wastewater plant and discharges into the Fresno River basin. The ditches were originally lined with asphalt; it has since deteriorated and allows weed growth to occur. Relining or replacing them with culverts should decrease maintenance costs associated with weed control and erosion. There are several areas of erosion that need to be addressed around the system. The rates in this district are \$2.50 per quarter per parcel. The cost of needed repairs exceeds current funds. To maintain the drainage system properly, an increase in the quarterly rate or a new assessment is needed.

MD-27S GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 22,234.11	\$ 1,227.19	\$ 37,154.00
MD-27s SEWER REVENUE:					
17701	610100	Cur Sec Property Tax	\$ 90.61	\$ 91.69	\$ -
17701	610200	Cur Unsecured Property Tax	\$ 0.14	\$ 0.14	\$ -
17701	610300	Prior Secured Property Tax	\$ 0.05		
17701	640101	Interest on Cash	\$ 640.63	\$ 270.40	\$ 270.00
17701	640103	Interest on Property Tax Collected	\$ 28.79		
17701	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ 1,771.40	\$ 8,583.92	
17701	660212	Service Chg - Wtr/Swr (Sewer)	\$ 97,372.97	\$ 102,498.35	\$ 100,097.00
17701	680207	Opt Trans In ACO Fund		\$ 63,000.00	\$ 65,000.00
TOTAL REVENUE			\$ 99,904.59	\$ 174,444.50	\$ 165,367.00
MD-27s SEWER SYSTEM EXPENSES:					
17701	720200	Clothing & Personal Supplies			\$ 150.00
17701	720300	Communication Services	\$ 394.89	\$ 559.33	\$ 650.00
17701	720600	Insurance Expense	\$ 3,500.00	\$ 3,500.00	\$ 2,845.00
17701	720601	General Insurance	\$ 888.00	\$ 905.00	\$ 946.00
17701	720800	Maintenance -Equipment			\$ 2,000.00
17701	720900	Maintenance Structures & Grounds	\$ 42.72	\$ -	\$ 150.00
17701	720908	Maintenance - Sewer System	\$ 16,406.92	\$ 15,925.71	\$ 18,000.00
17701	720913	Direct Maintenance Expense - DEGS	\$ 56,070.24	\$ 58,368.41	\$ 60,000.00
17701	720915	Sp Dist Water/Sewer Chemicals	\$ 7,637.02	\$ 16,488.74	\$ 16,500.00
17701	720916	Water/Sewer Testing	\$ 10,758.00	\$ 12,984.00	\$ 13,000.00
17701	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
17701	721203	Other Miscellaneous			\$ 6,637.00
17701	721300	Office Expense	\$ 33.89	\$ -	
17701	721302	Postage			\$ 200.00
17701	721304	Miscellaneous Office Supplies			\$ 50.00
17701	721400	Professional & Specialized Services	\$ 993.60	\$ -	\$ 20,000.00
17701	721403	Audit/Accounting Services	\$ 510.64		\$ 675.00
17701	721427	Property Tax Admin Fee	\$ 2.00	\$ 2.00	\$ 2.00

MD-27S GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
17701	721500	Pubs & Public Notices		\$ -	\$ 300.00
17701	721601	Rents/Leases County Vehicle			\$ 25.00
17701	721602	Rent/Lease Other Equipment		\$ -	\$ 500.00
17701	721700	Rents & Leases - Bldg/Land		\$ 75.00	
17701	721800	Small Tools & Instruments			\$ 50.00
17701	721900	Special Departmental Expense		\$ -	\$ 11,000.00
17701	722000	Transportation, Travel & Education		\$ 28.08	\$ 50.00
17701	722005	Reimbursement Employee Cars		\$ -	\$ 20.00
17701	722101	Gas & Electricity	\$ 14,966.03	\$ 15,457.01	\$ 17,000.00
17701	722102	Sewer & Water Charges	\$ 260.95	\$ 388.32	\$ 400.00
17701	740200	Buildings and Improvements	\$ 96.61	\$ 234.61	\$ 12,000.00
17701	740300	Equipment			\$ 8,000.00
17701	750104	Opt Trans Out Debt Service Fund	\$ 7,900.00	\$ 7,700.00	\$ 7,700.00
17701	750105	Opt Trans Out Bond Res Fund	\$ 300.00	\$ 200.00	\$ 200.00
17701	780100	Appropriation for Contingency		\$ -	\$ 3,321.00
TOTAL SEWER EXPENSES			\$ 120,911.51	\$ 132,966.21	\$ 202,521.00
MD-27s ENDING CASH BALANCE			\$ 1,227.19	\$ 42,705.48	\$ -

MD-27D GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 3,419.59	\$ 3,133.63	\$ 9,667.00
MD-27d DRAINAGE REVENUE:					
17740	640101	Interest on Cash	\$ 225.51	\$ 198.55	\$ 177.00
17740	660209	Sp Asmt - Delinquent Svc Chg		\$ 693.53	
17740	660216	Service Chg - Drainage	\$ 1,292.87	\$ 1,288.88	\$ 1,207.00
TOTAL REVENUE			\$ 1,518.38	\$ 2,180.96	\$ 1,384.00
MD-27d DRAINAGE SYSTEM EXPENSES:					
17740	720900	Maintenance Structures & Grounds			\$ 100.00
17740	720911	Maintenance - Drainage System	\$ 399.38	\$ -	\$ 500.00
17740	720913	Direct Maintenance Expense - DEGS	\$ 894.32	\$ 379.40	\$ 2,000.00
17740	721203	Other Miscellaneous			\$ 221.00
17740	721403	Audit/Accounting Services	\$ 510.64		
17740	740200	Buildings and Improvements			\$ 5,000.00
17740	780100	Appropriation for Contingency		\$ -	\$ 3,230.00
TOTAL DRAINAGE EXPENSES			\$ 1,804.34	\$ 379.40	\$ 11,051.00
MD-27d ENDING CASH BALANCE			\$ 3,133.63	\$ 4,935.19	\$ -

Maintenance District 27 – Goldside Estates

2009-2010 Recommended Sewer Other Budgets

SEWER

On December 19, 1999, the District Received the \$175,190.00 loan from Rural Utilities Service (RUS). The interest rate is 3.25% APR and the term is 40 years. Semiannual payments each September and March 2nd will vary depending on the number of bonds that mature each payment date.

1771 MD 27 ACO

This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures. The fund is not expected to accumulate money for major facility acquisitions or other improvements. That would be a capital improvement fund, which the district does not currently have.

1772 MD 27 Improvement Fund

This is the capital project fund for the most recent planned expenditures.

1773 and 1774 MD 27 Assessment District Debt Service and Assessment District Reserve Fund

The recent facilities improvements required the district to borrow funds in the form of bonds or certificates of participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

MD-27 GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD27 ACO FUND ADMIN:					
		MD-27 ACO BEGINNING CASH BALANCE	\$ 165,953.73	\$ 173,826.81	\$ 114,721.00
MD27 ACO REVENUE:					
17710	640101	Interest on Cash	\$ 7,873.08	\$ 3,894.78	\$ 5,000.00
		MD-27 ACO REVENUE	\$ 7,873.08	\$ 3,894.78	\$ 5,000.00
MD27 ACO EXPENSES:					
17710	750101	Opt Trans Out Opn Fund		\$ 63,000.00	\$ 65,000.00
17710	780100	Appropriation for Contingency			\$ 54,721.00
		TOTAL MD-27 ACO EXPENSES	\$ -	\$ 63,000.00	\$ 119,721.00
		MD-27 ACO ENDING CASH BALANCE	\$ 173,826.81	\$ 114,721.59	\$ -
MD27 IMPROVEMENT FUND ADMIN:					
		MD-27 IMPROVEMENT FUND BEG CASH BAL	\$ 5,081.12	\$ 5,322.17	\$ 5,451.12
MD27 IMPROVEMENT FUND REVENUE:					
17720	640101	Interest on Cash	\$ 241.05	\$ 128.95	\$ 200.00
		TOTAL MD-27 IMPROVEMENT FUND REV	\$ 241.05	\$ 128.95	\$ 200.00
MD-27 IMPROVEMENT FUND EXPENSES:					
17720	750101	Opt Trans Out Opn Fund		\$ -	
17720	780100	Appropriation for Contingency			\$ 5,651.12
		TOTAL MD-27 IMPROVEMENT FUND EXP	\$ -	\$ -	\$ 5,651.12
		MD-27 IMPROVEMENT FUND END CASH BAL	\$ 5,322.17	\$ 5,451.12	\$ -

MD-27 GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD27 DEBT SVC FUND ADMIN:					
MD-27 DEBT SVC FUND BEG CASH BALANCE			\$ 86.38	\$ 172.96	\$ 115.00
MD27 DEBT SVC FUND REVENUE:					
17730	640101	Interest on Cash	\$ 79.32	\$ 44.49	
17730	680206	Op Trans In - Operating Fund	\$ 7,900.00	\$ 7,700.00	\$ 7,700.00
TOTAL MD-27 DEBT SVC FUND REVENUE			\$ 7,979.32	\$ 7,744.49	\$ 7,700.00
MD-27 DEBT SVC FUND EXPENSES:					
17730	730300	Retire Other L-T Debt	\$ 2,800.00	\$ 2,800.00	\$ 3,000.00
17730	730500	Int Other L-T Debt	\$ 5,092.74	\$ 5,001.74	\$ 4,815.00
TOTAL MD-27 DEBT SVC FUND EXPENSES			\$ 7,892.74	\$ 7,801.74	\$ 7,815.00
MD-27 DEBT SVC FUND ENDING CASH BAL			\$ 172.96	\$ 115.71	\$ -
MD27 BOND RESERVE FD ADMIN:					
MD-27 BOND RESERVE BEGINNING CASH BAL			\$ 6,026.69	\$ 6,624.56	\$ 6,989.00
MD27 BOND RESERVE REVENUE:					
17750	640101	Interest on Cash	\$ 297.87	\$ 164.24	
17750	680206	Op Trans In - Operating Fund	\$ 300.00	\$ 200.00	\$ 200.00
TOTAL MD-27 BOND RESERVE REVENUE			\$ 597.87	\$ 364.24	\$ 200.00
MD-27 BOND RESERVE EXPENSES					
17750	780100	Appropriation for Contingency		\$ -	\$ 7,189.00
TOTAL MD-27 BOND RESERVE EXPENSES			\$ -	\$ -	\$ 7,189.00
MD-27 BOND RESERVE ENDING CASH BALANCE			\$ 6,624.56	\$ 6,988.80	\$ -

Maintenance District 28 – Ripperdan

2009-2010 Recommended Water and Sewer Operations and Maintenance Budget

Maintenance District 28 is located in Madera County Supervisorial District 1, seven miles south of Madera on state Highway 145. The district was formed on March 23, 1972 by Resolution 72-267 and provides water and sewer service for 16 residential and 1 contract service.

Water system ID# 2000553 consists of one well with two pumps with the ability of producing 150 gpm. The well pumps into a hydro-pneumatic system which pressurizes the distribution system made up of 994 feet 4 inch asbestos cement pipe and 430 feet of 2 inch PVC pipe. There is 1 fire hydrant which is located at the well site. There are no consumer water meters. The system comfortably meets the peak demand. There is no generator back up, SCADA, or alarm systems. This system relies on customer notification of districts personnel in the event of system problems. The operation of this system requires a state certified operator with a D-1 Certificate

The Sewer System, MRP# 90-261, consists of a collection system made up of 1,270 feet of 4 and 6 inch asbestos cement pipe, one lift station with two pumps, an extended aeration treatment process with seepage pits for disposal of effluent. The sludge produced is hauled off for disposal. The operation of this system requires a state certified Grade 1 Wastewater Treatment Plant Operator. The treatment plant and pumping station operate reliably although maintenance needs are increasing with increasing age. The collection system is due of a complete flushing and video inspection. This system has no generator backup, SCADA, or alarm reporting system. It is recommended that when funds become available, incorporating a SCADA system that would report both water and sewer system conditions in addition to providing more prompt notification of problems, would allow for remote monitoring and potential savings by reducing the number of site visits.

The water and sewer rates are billed quarterly and were last set on January 13, 2009 by Resolution 2009-014. The current rates are \$344 per quarter and \$167 per quarter for water contracts. There are no undeveloped or standby lots.

MD-28 RIPPERDAN

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 17,700.15	\$ 4,132.19	\$ 844.00
MD-28 WATER/SEWER REVENUE:					
17801	610100	Cur Sec Property Tax	\$ 3,775.92	\$ 3,965.04	\$ 2,890.00
17801	610200	Cur Unsecured Property Tax	\$ 95.63	\$ 94.38	
17801	610300	Prior Secured Property Tax	\$ 15.84	\$ (95.14)	
17801	610400	Prior Unsecured Property Tax	\$ 3.05	\$ 3.16	
17801	610600	Current Supplemental Property Tax	\$ 240.23	\$ 51.01	
17801	610700	Prior Supplemental Property Tax	\$ 6.94	\$ (7.70)	
17801	640101	Interest on Cash	\$ 458.49	\$ 61.68	
17801	640103	Interest on Property Tax Collected	\$ 75.87		
17801	652900	St- H/O Property Tax Rlf	\$ 45.56	\$ 42.26	
17801	660209	Sp Asmt - Delinquent Svc Chg	\$ 4,835.74	\$ 647.50	
17801	660212	Service Chg - Wtr/Swr	\$ 9,770.00	\$ 11,353.00	\$ 18,714.00
17801	660217	Service Chg - Water Only	\$ 240.00	\$ 320.00	\$ 408.00
TOTAL REVENUE			\$ 19,563.27	\$ 16,435.19	\$ 22,012.00
MD-28 WATER/SEWER SYSTEM EXPENSES:					
17801	720300	Communication Services		\$ -	\$ 200.00
17801	720600	Insurance Expense	\$ 281.00	\$ 281.00	\$ 214.00
17801	720601	General Insurance	\$ 88.00	\$ 98.00	\$ 111.00
17801	720800	Maintenance - Equipment		\$ 42.62	\$ 50.00
17801	720901	DEGS: Repair Buildings	\$ 12.96	\$ -	
17801	720907	Maintenance - Water System		\$ 707.71	\$ 250.00
17801	720908	Maintenance - Sewer System		\$ 2,668.73	\$ 250.00
17801	720910	Maintenance - Water/Sewer	\$ 3,196.80	\$ 57.22	\$ 1,000.00
17801	720913	Direct Maintenance Expense - DEGS	\$ 25,625.13	\$ 10,312.16	\$ 7,000.00
17801	720915	Sp Dist Water/Sewer Chemicals		\$ 13.40	\$ 100.00
17801	720916	Water/Sewer Testing	\$ 788.50	\$ 1,680.32	\$ 1,000.00
17801	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
17801	721203	Other Miscellaneous			\$ 774.00
17801	721300	Office Expense	\$ 23.28	\$ -	

MD-28 RIPPERDAN

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
17801	721302	Postage			\$ 40.00
17801	721304	Miscellaneous Office Supplies			\$ 50.00
17801	721400	Professional & Specialized Services	\$ 753.30	\$ 375.00	\$ 100.00
17801	721403	Audit/Accounting Services	\$ 122.28		\$ 162.00
17801	721427	Property Tax Admin Fee	\$ 72.00	\$ 117.00	\$ 68.00
17801	721500	Notices		\$ 324.48	\$ 100.00
17801	721601	Rent/Lease County Vehicle		\$ 3.60	\$ 20.00
17801	721602	Rent & Lease Other Equip			\$ 250.00
17801	721800	Small Tools & Instruments			\$ 25.00
17801	721900	Special Departmental Expense			\$ 3,200.00
17801	721940	SD- Water Purchase		\$ -	\$ 200.00
17801	722000	Transportation, Travel & Education			\$ 40.00
17801	722005	Reimbursement Employee Cars			\$ 20.00
17801	722101	Gas & Electricity	\$ 2,017.98	\$ 2,338.17	\$ 2,500.00
17801	780100	Appropriation for Contingency			\$ 4,982.00
TOTAL WATER EXPENSES			\$ 33,131.23	\$ 19,169.41	\$ 22,856.00
MD-28 ENDING CASH BALANCE			\$ 4,132.19	\$ 1,397.97	\$ -

Maintenance District 33 – Fairmead

2009-2010 Recommended Water and Street Lights Operations and Maintenance Budget

Maintenance District 33 is located in Madera County Supervisorial District 2 midway between the Cities of Madera and Chowchilla at Avenue 19 ½ and Highway 99. The district was formed on July 12, 1977 by Resolution #77-438. This district provides water and street light services for residential community consisting of 174 residential, 4.5 commercial (Fairmead Elementary School) and 63 standby connections.

Water system ID# 2000554 consists of two wells and a distribution system with a combined production of approximately 450 gpm. The main well produces 325 gpm and pumps into a hydro pneumatic tank then into the distribution system. Chlorine is injected prior to the water entering the hydro pneumatic tank. The distribution system is composed of 20,532 feet of 6 inch diameter asbestos cement pipe and 18 fire hydrants. There is no storage tank or consumer water meters in the system. The second well produces 125 gpm is located on the school grounds. It is only used as an emergency backup due to bacteriological and sand problems. There is a dialer to report alarm conditions and auxiliary power at the main well. The operation of this system requires a state certified operator with a D-1 Certificate.

There are 25 street lights in the district and they are maintained by special districts personnel.

The water rates for this district are \$60 per quarter per unit. There is one standby unit billed at \$15 per quarter. There is no assessment for street lights and cash reserves are being used to pay for this service. The rates in this district have not been increased since 1995. Rate increase is needed for the water service to properly provide for maintenance and replacement costs. Additionally an assessment needs to be added for streetlights and would require a Proposition 218 election.

CDBG funds of \$1,000,000 have been awarded to this district to install a storage tank, boost pump system, and backup emergency power. Engineering is currently underway and construction will begin this fall.

MD-33 FAIRMEAD

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 133,978.41	\$ 52,428.26	\$ 34,264.00
MD-33 WATER REVENUE:					
18401	610100	Cur Sec Property Tax	\$ 10,679.29	\$ 12,270.80	\$ 10,430.00
18401	610200	Cur Unsecured Property Tax	\$ 267.15	\$ 293.49	
18401	610300	Prior Secured Property Tax	\$ 44.37	\$ (257.15)	
18401	610400	Prior Unsecured Property Tax	\$ 8.52	\$ 9.76	
18401	610600	Current Supplemental Property Tax	\$ 623.55	\$ 138.64	
18401	610700	Prior Supplemental Property Tax	\$ 17.82	\$ (21.78)	
18401	640101	Interest on Cash	\$ 5,011.45	\$ 1,080.11	\$ 1,080.00
18401	640103	Interest on Property Tax Collected	\$ 141.57		
18401	652900	St- H/O Property Tax Rlf	\$ 127.22	\$ 131.44	
18401	660209	Sp Asmt - Delinquent Svc Chg	\$ 9,951.03	\$ 10,420.56	
18401	660212	Service Chg - Wtr/Swr	\$ 32,896.00	\$ 30,989.52	\$ 39,556.00
TOTAL REVENUE			\$ 59,767.97	\$ 55,055.39	\$ 51,066.00
MD-33 WATER SYSTEM EXPENSES:					
18401	720300	Communication Services		\$ 350.82	\$ 350.00
18401	720600	Insurance Expense	\$ 1,400.00	\$ 1,400.00	\$ 1,421.00
18401	720601	General Insurance	\$ 427.00	\$ 472.00	\$ 537.00
18401	720800	Maintenance -Equipment		\$ 57.54	\$ 1,000.00
18401	720907	Maintenance - Water System	\$ 6,221.60	\$ 4,019.73	\$ 3,000.00
18401	720913	Direct Maintenance Expense - DEGS	\$ 59,542.19	\$ 31,884.16	\$ 30,000.00
18401	720915	Sp Dist Water/Sewer Chemicals	\$ 1,380.92	\$ 1,379.04	\$ 1,400.00
18401	720916	Water/Sewer Testing	\$ 1,374.00	\$ 2,036.00	\$ 1,200.00
18401	721000	Medical Dental & Lab Supplies			
18401	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
18401	721203	Other Miscellaneous			\$ 3,318.00
18401	721300	Office Expense	\$ 23.28	\$ 118.18	
18401	721302	Postage			\$ 400.00
18401	721304	Miscellaneous Office Supplies			\$ 50.00
18401	721400	Professional & Specialized Services	\$ 1,449.40	\$ 1,016.50	\$ 5,000.00

MD-33 FAIRMEAD

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
18401	721403	Audit/Accounting Services	\$ 809.10		
18401	721427	Property Tax Admin Fee	\$ 204.00	\$ 363.00	\$ 363.00
18401	721500	Notices		\$ -	\$ 200.00
18401	721600	Rent & Leases - Equipment			
18401	721601	Rent/Lease County Vehicle		\$ 13.50	\$ 25.00
18401	721602	Rent & Lease Other Equip		\$ -	\$ 500.00
18401	721800	Small Tools & Instruments			\$ 200.00
18401	721900	Special Departmental Expense	\$ 86.41		\$ 800.00
18401	721940	SD- Water Purchase		\$ -	\$ 500.00
18401	722000	Transportation, Travel & Education			\$ 50.00
18401	722005	Reimbursement Employee Cars		\$ -	\$ 25.00
18401	722101	Gas & Electricity	\$ 25,298.80	\$ 25,337.31	\$ 27,000.00
18401	722103	PG&E - St Lights	\$ 8,808.00	\$ 3,666.02	\$ 7,000.00
18401	740200	Buildings and Improvements	\$ 34,143.42	\$ -	
18401	780100	Appropriation for Contingency		\$ -	\$ 841.00
TOTAL WATER EXPENSES			\$ 141,318.12	\$ 72,263.80	\$ 85,330.00
MD-33 ENDING CASH BALANCE			\$ 52,428.26	\$ 35,219.85	\$ -

Maintenance District 36 – Eastin Arcola

2009-2010 Recommended Water and Sewer Operations and Maintenance Budget

Maintenance District 36 is located in Madera County Supervisorial District 1 8-miles south of the City of Madera. The access is at Avenue 8 1/2. The district was formed on July 13, 1982 by Resolution #82-370. This district provides water and sewer service for a both residential and commercial properties.

Water System -This district provides water service to 20 residential connections, 1 connection for Eastin Arcola Elementary School using 6 equivalent dwelling units (EDU) and 2 standby connections. The district is located at Avenue 8 ½ and Road 29 ½.

The system consists of one well producing 325 gallons per minute into a pressure system. The school also has a well that can be utilized by manually opening a valve into the distribution system but has a limited time of use per Health Department and the production is unknown due to no flow meter. The main well pump, motor and pipe were replaced recently. The school uses their well for irrigation and our well for drinking water. The school well exceeds the maximum contaminate level of DBCP. The distribution system is asbestos cement pipe. There are no consumer water meters. There is no auto dialer to call alarm conditions and the system relies on residents for notification of problems on by inspection.

The Sewer system provides sewer service to 16 homes and 2 standby connections. The system consists of each home having its own septic tank and seepage pits. A Septic Pumping service pumps half of the septic tanks every other year so that every tank gets pumped every 2 years. Homes with large families may require pumping more often. This is done on an as needed basis.

MD-36 EASTIN ARCOLA

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 33,485.42	\$ 58,208.08	\$ 9,936.00
MD-36 WATER REVENUE:					
18701	640101	Interest on Cash	\$ 2,255.72	\$ 794.30	\$ 794.00
18701	640103	Interest on Property Tax Collected	\$ 2.27		
18701	654502	ST-Community Development Block Grant	\$ 35,885.00		
18701	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 408.98	\$ 456.00	
18701	660210	Sp Asmt - Delinquent Asmt			
18701	660212	Service Chg - Wtr/Swr	\$ 8,263.75	\$ 9,625.00	\$ 10,235.00
TOTAL REVENUE			\$ 46,815.72	\$ 10,875.30	\$ 11,029.00
MD-36 SEWER REVENUE:					
18702	660212	Service Chg - Wtr/Swr	\$ 1,815.75	\$ 1,681.00	\$ 2,098.00
TOTAL REVENUE			\$ 1,815.75	\$ 1,681.00	\$ 2,098.00
MD-36 WATER SYSTEM EXPENSES:					
18701	720300	Communication Services		\$ -	\$ 350.00
18701	720600	Insurance Expense	\$ 77.00	\$ 77.00	\$ 66.00
18701	720601	General Insurance	\$ 67.00	\$ 472.50	\$ 84.00
18701	720800	Maintenance -Equipment			\$ 100.00
18701	720900	Maintenance Structures & Grounds			\$ 50.00
18701	720907	Maintenance - Water System	\$ 718.13	\$ 616.30	\$ 500.00
18701	720913	Direct Maintenance Expense - DEGS	\$ 16,542.52	\$ 15,497.29	\$ 9,000.00
18701	720915	Sp Dist Water/Sewer Chemicals		\$ 139.25	\$ 150.00
18701	720916	Water/Sewer Testing	\$ 1,199.50	\$ 1,565.50	\$ 800.00
18701	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
18701	721203	Other Miscellaneous			\$ 996.00
18701	721300	Office Expense	\$ 23.28	\$ -	
18701	721302	Postage			\$ 100.00
18701	721304	Miscellaneous Office Supplies			\$ 40.00
18701	721400	Professional & Specialized Services		\$ 375.00	\$ 300.00
18701	721403	Audit/Accounting Services	\$ 64.74		\$ 86.00

MD-36 EASTIN ARCOLA

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
18701	721427	Property Tax Admin Fee			
18701	721500	Pubs & Legal Notices		\$ 198.90	\$ 100.00
18701	721600	Rent & Leases - Equipment			
18701	721601	Rent & Lease County Vehicle		\$ 0.90	\$ 20.00
18701	721602	Rent & Lease Other Equip		\$ -	
18701	721800	Small Tools & Instruments			\$ 50.00
18701	721900	Special Departmental Expense			\$ 350.00
18701	721940	SD- Water Purchase		\$ -	\$ 100.00
18701	722005	Reimbursement Employee Cars		\$ -	
18701	722101	Gas & Electricity	\$ 1,381.18	\$ 1,915.76	\$ 3,000.00
18701	740200	Buildings and Improvements		\$ 36,306.24	
18701	740300	Equipment			
18701	780100	Appropriation for Contingency		\$ -	\$ 721.00
TOTAL WATER EXPENSES			\$ 20,223.35	\$ 57,314.64	\$ 17,113.00

MD-36 SEWER SYSTEM EXPENSES:					
18702	720600	Insurance Expense	\$ 77.00	\$ 77.00	\$ 66.00
18702	720601	General Insurance	\$ 67.00	\$ 472.50	\$ 84.00
18702	720908	Maintenance - Sewer System		\$ -	
18702	720913	Direct Maintenance Expense - DEGS	\$ 2,076.72	\$ 1,523.76	\$ 1,500.00
18702	721203	Other Miscellaneous			\$ 166.00
18702	721302	Postage			\$ 50.00
18702	721400	Professional & Specialized Services	\$ 1,400.00	\$ 1,440.00	\$ 1,800.00
18702	721403	Audit/Accounting Services	\$ 64.74		\$ 86.00
18702	721427	Property Tax Admin Fee			
18702	721500	Pubs & Legal Notices		\$ -	\$ 100.00
18702	780100	Appropriation for Contingency			
TOTAL SEWER EXPENSES			\$ 3,685.46	\$ 3,513.26	\$ 3,852.00
MD-36 ENDING CASH BALANCE			\$ 58,208.08	\$ 9,936.48	\$ -

Maintenance District 37 – La Vina

2009-2010 Recommended Water and Sewer Operations and Maintenance Budget

Maintenance District 37 is located 7-miles southwest of the City of Madera County Supervisorial District 1. The district was formed on July 13, 1982 by Resolution # 82-371. This district provides water, sewer and street light service for a small residential development and some commercial.

The water system ID# 2000728 serves water to 174 residential connections, 1 commercial connection using 1.6 EDUs and 3 standby connections. The district is located at Avenue 9 and Road 23 ½ and requires a Distribution 1 certificate to operate. The system consists of two wells with a combined production of 665 gallons per minute into a pressure system that is alternated each month due to the system demands not requiring both wells. The distribution system is asbestos cement pipe. There are no consumer water meters.

The system does not have an auto dialer to call alarm conditions and we must rely on residents for notification.

The Sewer System, MRP# 95-157 provides sewer service for 174 residential, 1 commercial connection using 1.6 EDUs and 2 standby connections. The district is located at Avenue 9 and Road 23 ½ and does not need certification to operate.

The system consists of an asbestos cement pipe collection system, a raw sewage pumping station consisting of two pumps that alternate, a manifold of large septic tanks and a manifold of seepage pits. There is need to add additional seepage pits. The collection system is in need of camera inspection. There is an auto dialer that will inform personnel of problems with the lift station as well as a high level float in the first septic tank.

MD-37 LA VINA

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 589,852.40	\$ 616,435.36	\$ 655,396.00
MD-37 WATER REVENUE:					
18801	640101	Interest on Cash	\$ 28,079.21	\$ 14,936.95	\$ 10,000.00
18801	640103	Interest on Property Tax Collected	\$ 29.94		
18801	660209	Sp Asmt - Delinquent Svc Chg	\$ 4,492.76	\$ 6,514.66	
18801	660212	Service Chg - Wtr/Swr	\$ 32,908.45	\$ 36,281.80	\$ 30,556.00
TOTAL WATER REVENUE			\$ 65,510.36	\$ 57,733.41	\$ 40,556.00
MD-37 SEWER REVENUE:					
18802	640103	Interest on Property Tax Collected	\$ 49.91		
18802	660209	Sp Asmt - Delinquent Svc Chg	\$ 5,981.96	\$ 92.66	
18802	660210	Sp Asmt - Delinquent Asmt			
18802	660212	Service Chg - Wtr/Swr	\$ 53,622.35	\$ 49,653.00	\$ 48,274.00
TOTAL SEWER REVENUE			\$ 59,654.22	\$ 49,745.66	\$ 48,274.00
MD-37 WATER SYSTEM EXPENSES:					
18801	720200	Clothing & Personal Supplies			\$ 50.00
18801	720300	Communication Services		\$ -	\$ 300.00
18801	720600	Insurance Expense	\$ 890.00	\$ 890.00	\$ 688.00
18801	720601	General Insurance	\$ 364.00	\$ -	\$ 429.00
18801	720800	Maintenance -Equipment			\$ 100.00
18801	720900	Maintenance Structures & Grounds			\$ 100.00
18801	720907	Maintenance - Water System	\$ 1,714.26	\$ 617.18	\$ 1,000.00
18801	720913	Direct Maintenance Expense - DEGS	\$ 16,670.35	\$ 18,953.95	\$ 19,000.00
18801	720915	Sp Dist Water/Sewer Chemicals		\$ -	\$ 100.00
18801	720916	Water/Sewer Testing	\$ 334.00	\$ 1,586.00	\$ 1,600.00
18801	721000	Medical Dental & Lab Supplies			\$ 100.00
18801	721203	Other Miscellaneous			\$ 2,102.00
18801	721100	Memberships	\$ 150.00	\$ 150.00	\$ 75.00
18801	721300	Office Expense	\$ 11.30	\$ 51.51	
18801	721302	Postage			\$ 250.00

MD-37 LA VINA

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
18801	721304	Miscellaneous Office Supplies			\$ 50.00
18801	721400	Professional & Specialized Services		\$ 435.90	\$ 150.00
18801	721403	Audit/Accounting Services	\$ 1,100.38		\$ 1,453.00
18801	721500	Pubs & Legal Notices		\$ -	\$ 200.00
18801	721601	Rent & Lease County Vehicle		\$ 1.13	\$ 25.00
18801	721602	Rent & Lease Other Equip		\$ -	\$ 400.00
18801	721800	Small Tools & Instruments			\$ 100.00
18801	721900	Special Departmental Expense		\$ -	\$ 400.00
18801	721940	SD- Water Purchase		\$ -	\$ 250.00
18801	722000	Transportation, Travel & Education			\$ 50.00
18801	722005	Reimbursement Employee Cars		\$ -	\$ 20.00
18801	722101	Gas & Electricity	\$ 15,253.22	\$ 15,629.35	\$ 16,000.00
18801	740200	Buildings and Improvements		\$ 8.56	
18801	740300	Equipment			\$ 2,500.00
18801	780100	Appropriation for Contingency		\$ -	\$ 277,898.00
TOTAL WATER EXPENSES			\$ 36,487.51	\$ 38,323.58	\$ 325,390.00

MD-37 SEWER SYSTEM EXPENSES:					
18802	720200	Clothing & Personal Supplies			\$ 100.00
18802	720300	Communication Services	\$ 100.70	\$ 220.82	\$ 900.00
18802	720600	Insurance Expense	\$ 890.00	\$ 890.00	\$ 688.00
18802	720601	General Insurance	\$ 364.00	\$ -	\$ 429.00
18802	720800	Maintenance -Equipment			\$ 100.00
18802	720900	Maintenance Structures & Grounds			\$ 100.00
18802	720908	Maintenance - Sewer System	\$ 15,472.39	\$ 5,256.93	\$ 5,000.00
18802	720913	Direct Maintenance Expense - DEGS	\$ 31,181.25	\$ 20,387.52	\$ 25,000.00
18802	720915	Sp Dist Water/Sewer Chemicals		\$ -	\$ 100.00
18802	720916	Water/Sewer Testing		\$ -	\$ 100.00
18802	721100	Memberships		\$ -	\$ 75.00
18802	721203	Other Miscellaneous			\$ 2,765.00

MD-37 LA VINA

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
18802	721300	Office Expense	\$ 23.28	\$ -	
18802	721302	Postage			\$ 200.00
18802	721304	Miscellaneous Office Supplies			\$ 50.00
18802	721400	Professional & Specialized Services	\$ 996.30	\$ -	\$ 200.00
18802	721403	Audit/Accounting Services	\$ 1,100.38		\$ 1,453.00
18802	721500	Pubs & Legal Notices		\$ -	\$ 200.00
18801	721601	Rent & Lease County Vehicle			\$ 25.00
18802	721602	Rent/Lease Other Equipment			\$ 400.00
18802	721800	Small Tools & Instruments			\$ 100.00
18802	721900	Special Departmental Expense			\$ 4,000.00
18802	722000	Transportation, Travel & Education			\$ 50.00
18802	722005	Reimbursement Employee Cars			\$ 20.00
18802	722101	Gas & Electricity	\$ 852.41	\$ 957.42	\$ 1,000.00
18802	740200	Buildings and Improvements	\$ 10,316.11	\$ -	\$ 40,000.00
18802	740300	Equipment			\$ 5,000.00
18802	780100	Appropriation for Contingency		\$ -	\$ 275,218.00
TOTAL SEWER EXPENSES			\$ 61,296.82	\$ 27,712.69	\$ 363,273.00

MD-37 STREET LIGHT EXPENSES:					
18803	720900	Maintenance - Bldgs & Improve		\$ 78.44	
18803	720909	Maintenance - Street Lights		\$ 406.72	\$ 500.00
18803	720913	Direct Maintenance Expense - DEGS	\$ 103.38	\$ 1,017.00	\$ 1,050.00
18803	721203	Other Miscellaneous			\$ 116.00
18803	722101	Gas & Electricity	\$ 693.91	\$ 738.72	\$ 739.00
18803	780100	Appropriation for Contingency			\$ 4,884.00
TOTAL STREET LIGHT EXPENSES			\$ 797.29	\$ 2,240.88	\$ 7,289.00
MD-37 ENDING CASH BALANCE			\$ 616,435.36	\$ 655,637.28	\$ -

Maintenance District 37 – La Vina

2009-2010 Recommended Water and Sewer Other Budgets

1881 ACO

This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures. The fund is not expected to accumulate money for major plant acquisition or other improvements. That would be a capital improvement fund, which the district does not currently have.

1882 and 1883

Assessment District Debt Service and Assessment District Reserve Fund. The recent facilities improvements required the district to borrow funds in the form of bonds or certificates of participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

MD-37 LA VINA

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD37 ACO FUND ADMIN:					
MD-37 ACO BEGINNING CASH BALANCE			\$ 258,894.30	\$ 271,176.62	\$ 277,747.00
MD37 ACO REVENUE:					
18810	640101	Interest on Cash	\$ 12,282.32	\$ 6,570.71	
MD-37 ACO REVENUE			\$ 12,282.32	\$ 6,570.71	\$ -
MD37 ACO EXPENSES:					
18810	730200	Bond Redemptions			
18810	750101	Opt Trans Out Opn Fund		\$ -	
18810	780100	Appropriation for Contingency			\$ 277,747.00
TOTAL MD-37 ACO EXPENSES			\$ -	\$ -	\$ 277,747.00
MD-37 ACO ENDING CASH BALANCE			\$ 271,176.62	\$ 277,747.33	\$ -
MD37 BOND FUND ADMIN:					
MD-37 BOND FUND BEG CASH BALANCE			\$ 19.35	\$ 20.26	\$ 21.00
MD37 BOND FUND REVENUE:					
18820	640101	Interest on Cash	\$ 0.91	\$ 0.49	
TOTAL MD-37 BOND FUND REVENUE			\$ 0.91	\$ 0.49	\$ -
MD-37 BOND FUND EXPENSES:					
18820	750102	Op Trans Out - ACO Fund		\$ -	
18820	750105	Opt Trans Out Bond Res Fund			
18820	780100	Appropriation for Contingency			\$ 21.00
TOTAL MD-37 BOND FUND EXPENSES			\$ -	\$ -	\$ 21.00
MD-37 BOND FUND END CASH BALANCE			\$ 20.26	\$ 20.75	\$ -
MD37 BOND RESERVE FUND ADMIN:					
MD-37 BOND RESERVE FUND BEG CASH BAL			\$ 12.67	\$ 13.27	\$ 13.00
MD37 BOND RESERVE FUND REVENUE:					
18830	640101	Interest on Cash	\$ 0.60	\$ 0.32	
TOTAL MD-37 BOND RESERVE FUND REV			\$ 0.60	\$ 0.32	\$ -
MD-37 BOND RESERVE FUND EXPENSES:					
18830	750102	Opt Tans Out - ACO Fund		\$ -	
18830	750105	Opt Trans Out Bond Res Fund			
18830	780100	Appropriation for Contingency			\$ 13.00
TOTAL MD-37 BOND RES FUND EXP			\$ -	\$ -	\$ 13.00
MD-37 BOND RESERVE FUND END CASH BAL			\$ 13.27	\$ 13.59	\$ -

Maintenance District 40A – Sunset Ridge

2009-2010 Recommended Water Operations and Maintenance Budget

Maintenance District 40A is located 3 miles south of Coarsegold west of Highway 41 in Madera County Supervisorial District 5. The district was formed on November 27, 1990 by Resolution #90-312. This district provides water service for a small residential development.

These Water district system ID # 2000851 serves 27 homes and 4 vacant parcels. This system requires a D-1 certified operator. The district is located across from Road 417 at Sunset Ridge Road East and Sunset Ridge Road West.

The system consists of 3 wells with a combined production of 110 gallons per minute, supplying 2 storage tanks with a combined capacity of 12,000 gallons to supply the district. The drinking water is high in iron and manganese levels causing complaints of dirty water. The distribution system is 2 inch PVC pipe. There have been no water shortages but some complaints of low pressure probably caused by the small distribution piping.

MD-40A SUNSET RIDGE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 27,684.54	\$ 14,617.41	\$ 9,037.00
MD-40A WATER REVENUE:					
19300	640101	Interest on Cash	\$ 1,016.41	\$ 339.89	\$ 300.00
19300	660212	Service Chg - Wtr/Swr	\$ 13,985.00	\$ 12,950.00	\$ 11,781.00
TOTAL REVENUE			\$ 15,001.41	\$ 13,289.89	\$ 12,081.00
MD-40A WATER SYSTEM EXPENSES:					
19300	720300	Communication Services	\$ 651.80	\$ 684.97	\$ 685.00
19300	720600	Insurance Expense	\$ 416.00	\$ 416.00	\$ 385.00
19300	720601	General Insurance	\$ 94.00	\$ 111.00	\$ 126.00
19300	720900	Maintenance Structures & Grounds			\$ 50.00
19300	720907	Maintenance - Water System	\$ 4,123.26	\$ 574.58	\$ 829.00
19300	720913	Direct Maintenance Expense - DEGS	\$ 16,243.67	\$ 9,973.82	\$ 10,500.00
19300	720915	Sp Dist Water/Sewer Chemicals		\$ -	\$ 100.00
19300	720916	Water/Sewer Testing	\$ 1,196.50	\$ 1,742.50	\$ 1,200.00
19300	721100	Memberships	\$ 300.00	\$ 150.00	\$ 150.00
19300	721203	Other Miscellaneous			\$ 1,161.00
19300	721300	Office Expense	\$ 23.28	\$ -	
19300	721302	Postage			\$ 50.00
19300	721304	Miscellaneous Office Supplies			\$ 50.00
19300	721400	Professional & Specialized Services		\$ 325.00	\$ 100.00
19300	721403	Audit/Accounting Services	\$ 111.48		\$ 147.00
19300	721500	Pubs & Legal Notices		\$ 157.95	\$ 150.00
19300	721900	Special Departmental Expense			\$ 400.00
19300	722000	Transportation, Travel & Education			\$ 25.00
19300	722005	Reimbursement Employee Cars		\$ -	\$ 10.00
19300	722101	Gas & Electricity	\$ 4,908.55	\$ 4,734.75	\$ 5,000.00
19300	780100	Appropriation for Contingency			
TOTAL WATER EXPENSES			\$ 28,068.54	\$ 18,870.57	\$ 21,118.00
MD-40A ENDING CASH BALANCE			\$ 14,617.41	\$ 9,036.73	\$ -

Maintenance District 42 – Still Meadow

2009-2010 Recommended Water Operations and Maintenance Budget

Maintenance District 42 is located 2-miles south of the town of Oakhurst in Madera County Supervisorial District 5. The district was formed on March 21, 1989 by Resolution #89-65. This district provides water service for a small residential development.

The Water System, system ID# 2000737 serves 34 homes and 3 vacant parcels. This system requires a D-1 certified operator. The district is located at Road 426 and Meadow View Drive.

The system consists of 2 wells with a combined production of 55 gallons per minute supplying 2 storage tanks with a combined capacity of 50,000 gallons to gravity supply the district. There is a small pump and pressure tank to supply 1 home near the storage tanks. The distribution system is plastic pipe. There are customer water meters, but the system is billed at a flat rate.

MD-42 MEADOW VIEW

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 68,458.96	\$ 59,071.25	\$ 44,185.00
MD-42 WATER REVENUE:					
19501	640101	Interest on Cash	\$ 2,957.67	\$ 1,322.42	\$ 1,000.00
19501	660212	Service Chg - Wtr/Swr	\$ 13,992.00	\$ 14,492.00	\$ 12,236.00
TOTAL REVENUE			\$ 16,949.67	\$ 15,814.42	\$ 13,236.00
MD-42 WATER SYSTEM EXPENSES:					
19501	720200	Clothing & Personal Supplies			\$ 75.00
19501	720300	Communication Services		\$ -	\$ 650.00
19501	720600	Insurance Expense	\$ 420.00	\$ 420.00	\$ 395.00
19501	720601	General Insurance	\$ 116.00	\$ 136.00	\$ 155.00
19501	720900	Maintenance Structures & Grounds			\$ 150.00
19501	720907	Maintenance - Water System	\$ 675.25	\$ 1,280.85	\$ 2,500.00
19501	720913	Direct Maintenance Expense - DEGS	\$ 13,928.98	\$ 15,391.43	\$ 16,500.00
19501	720915	Sp Dist Water/Sewer Chemicals	\$ 941.14	\$ 1,527.77	\$ 1,500.00
19501	720916	Water/Sewer Testing	\$ 1,516.00	\$ 2,555.00	\$ 2,500.00
19501	721000	Medical Dental & Lab Supplies			\$ 100.00
19501	721100	Memberships		\$ 150.00	\$ 150.00
19501	721203	Other Miscellaneous			\$ 1,825.00
19501	721300	Office Expense	\$ 23.28	\$ -	
19501	721302	Postage			\$ 100.00
19501	721304	Miscellaneous Office Supplies			\$ 50.00
19501	721400	Professional & Specialized Services		\$ 876.50	\$ 10,000.00
19501	721403	Audit/Accounting Services	\$ 133.06		\$ 176.00
19501	721500	Pubs & Legal Notices		\$ -	\$ 150.00
19501	721602	Rent & Lease Other Equip		\$ -	\$ 500.00
19501	721800	Small Tools & Instruments			\$ 50.00
19501	721900	Special Departmental Expense			\$ 400.00
19501	722000	Transportation, Travel & Education			\$ 50.00
19501	722005	Reimbursement Employee Cars		\$ -	\$ 10.00
19501	722101	Gas & Electricity	\$ 8,583.67	\$ 8,259.87	\$ 10,000.00
19501	740200	Buildings and Improvements		\$ 252.26	
19501	740300	Equipment			\$ 5,000.00
19501	780100	Appropriation for Contingency		\$ -	\$ 4,435.00
TOTAL WATER EXPENSES			\$ 26,337.38	\$ 30,849.68	\$ 57,421.00
MD-42 ENDING CASH BALANCE			\$ 59,071.25	\$ 44,035.99	\$ -

Maintenance District 43 – Miami Creek Knolls

2009-2010 Recommended Water Operations and Maintenance Budget

Maintenance District 43 is located in Madera County Supervisorial District 5 between the communities of Ahwahnee and Oakhurst on Highway 49 at Lauri Lane. The district was formed on February 6, 1990 by Resolution 90-020 and provides water service a small residential development.

The Water System, system ID# 2000557 serves 26 homes. The water is furnished by the districts 3 hard rock wells and an intertie with Maintenance District (MD) 60. The majority of the district's water comes from MD-60. The system wells have a combined production of approximately 15 gpm and the water exceeds the MCL for nitrates. The wells supply a 13,000 gallons storage tank where it is chlorinated before being pumped into the distribution system. The distribution system is composed of a combination of 1 ½ inch and 2 inch ABS, Poly and steel pipe. The system is old and in poor condition. There are no consumer water meters. There is no dialer or SCADA to report alarm conditions or emergency generator. California Department of Public Health (CDPH) require operators of this system to hold at a minimum a D-1 Distribution Certification, all district operators meet or exceed this qualification.

The water rates were last set on November 5, 2007 by Resolution 2007-240. An annual consumer price index adjustment (CPI) is included in the rate structure. The current rate for improved lots is \$268 per quarter. There are no standby rates.

The district was invited to apply for State Revolving Funds (SRF) in 2007 because of the nitrate and supply problems. The application was made and funds should be awarded this year. The purpose of these funds is to provide a new water source, install new mains and meters and to consolidate this system with MD-60. Depending on the award a proposition 218 election may need to be held and passed before these funds can be used.

MD-43 MIAMI CREEK KNOLLS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
		BEGINNING CASH BALANCE	\$ 18,661.34	\$ 12,276.29	\$ 4,719.00
MD-43 WATER REVENUE:					
19600	640101	Interest on Cash	\$ 510.91	\$ 63.47	\$ 200.00
19600	640103	Interest on Property Tax Collected	\$ 1.30		
19600	660209	Sp Asmt - Delinquent Svc Chg	\$ 376.00	\$ 1,456.81	
19600	660212	Service Chg - Wtr/Swr	\$ 18,261.50	\$ 21,821.00	\$ 23,691.00
19600	660228	(Opt trans In) Prelim Eng Service Fee		\$ 7,316.46	\$ 4,530.00
TOTAL REVENUE			\$ 19,149.71	\$ 30,657.74	\$ 28,421.00
MD-43 WATER SYSTEM EXPENSES:					
19600	720600	Insurance Expense	\$ 259.00	\$ 259.00	\$ 238.00
19600	720601	General Insurance	\$ 342.00	\$ 404.00	\$ 459.00
19600	720900	Maintenance Structures & Grounds			\$ 100.00
19600	720907	Maintenance - Water System	\$ 1,202.59	\$ 1,548.32	\$ 500.00
19600	720913	Direct Maintenance Expense - DEGS	\$ 13,676.28	\$ 21,796.56	\$ 8,000.00
19600	720915	Sp Dist Water/Sewer Chemicals	\$ 686.55	\$ 1,171.77	\$ 1,000.00
19600	720916	Water/Sewer Testing	\$ 1,667.50	\$ 3,409.00	\$ 2,000.00
19600	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
19600	721203	Other Miscellaneous			\$ 885.00
19600	721300	Office Expense	\$ 23.28	\$ -	
19600	721302	Postage			\$ 50.00
19600	721400	Professional & Specialized Services	\$ 5,317.92	\$ 7,020.34	\$ 3,134.00
19600	721403	Audit/Accounting Services	\$ 93.50		\$ 124.00
19600	721500	Notices	\$ 128.29	\$ -	\$ 100.00
19600	721601	Rent/Lease Co Vehicle		\$ 7.65	
19600	721900	Special Departmental Expense			\$ 400.00
19600	721940	SD- Water Purchase		\$ -	\$ 14,000.00
19600	722000	Trans/Travel/Educ		\$ 7.31	
19600	722101	Gas & Electricity	\$ 1,987.85	\$ 2,441.49	\$ 2,000.00
19600	740200	Buildings and Improvements		\$ -	
TOTAL WATER EXPENSES			\$ 25,534.76	\$ 38,215.44	\$ 33,140.00
MD-43 ENDING CASH BALANCE			\$ 12,276.29	\$ 4,718.59	\$ -

MD-43 PRELIMINARY ENGINEERING FEE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD43 PRELIM ENG SERVICE FEE FUND:					
MD-43 PRELIM ENG SERVICE FEE FUND BEG CASH BALAI			\$ -	\$ 4,415.88	\$ 4,522.00
MD43 PRELIM ENG SERVICE FEE REVENUE:					
19620	640101	Interest on Cash	\$ 42.38	\$ 107.00	\$ 8.00
19620	660228	Prelim Eng Service Fee	\$ 4,373.50		
MD-43 PRELIM ENG SERVICE FEE REVENUE			\$ 4,415.88	\$ 107.00	\$ 8.00
MD43 PRELIM ENG SERVICE FEE EXPENSES:					
19620	750101	Opt Trans Out Opn Fund			\$ 4,530.00
TOTAL MD-43 PRELIM ENG SERVICE FEE EXPENSES			\$ -	\$ -	\$ 4,530.00
MD-37 ACO ENDING CASH BALANCE			\$ 4,415.88	\$ 4,522.88	\$ -

Maintenance District 46 – Ahwahnee

2009-2010 Recommended Water Operations and Maintenance Budget

Maintenance District 46 is located in Madera County Supervisorial District 5 between the communities of Ahwahnee and Oakhurst North of Highway 49 at Harmony Lane. The district was formed on November 27, 1990 by Resolution 90-310 and provides water service a residential development.

The Water System, ID# 2000293, serves 91 residential, 5 commercial, and 14 standby connections. The water is furnished by the districts 6 hard rock wells with a combined production of 250 gallons per minute, 3 boost pump stations to supply 2 storage tanks with a combined capacity of 185,000 gallons. The majority of the distribution system is gravity fed through 27,800 feet of 2, 3, 4, 6, and 8 inch diameter PVC water mains. There are 4 pressure zones within the system. There are consumer water meters and fire hydrants. The wells are called through a combination of radio and hardwired telemetry. The water is chlorinated. There are 2 dialers in the system to report alarm conditions, but no emergency generator. California Department of Public Health (CDPH) require operators of this system to hold at a minimum a D-1 Distribution Certification, all district operators meet or exceed this qualification.

A tiered water rate structure was set on February 1, 2005 by Ordinance 604. An annual consumer price index adjustment (CPI) is included in the rate structure. The current rate for improved lots is \$267.02 per quarter with an additional \$5.28 per 400 cubic feet for water used in excess of 24,065 cubic feet per year and \$6.60 per 400 cubic used in excess of 60,000 cubic feet per year. The standby rates are \$88 per quarter. Water meters are required and have a \$100 fee. There is also a \$3,000 connection fee. In the 2008-09 fiscal year repayment of \$40,745 was made for loans from fiscal years 2003-04 and 2004-05.

MD-46 AHWAHNEE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 82,915.74	\$ 84,501.49	\$ 92,372.00
MD-46 WATER REVENUE:					
19901	610100	Cur Sec Property Tax			
19901	640101	Interest on Cash	\$ 3,283.40	\$ 2,313.64	\$ 1,500.00
19901	640103	Interest on Property Tax Collected	\$ 11.68		
19901	660209	Sp Asmt - Delinquent Svc Chg	\$ 3,653.22	\$ 2,341.70	
19901	660212	Service Chg - Wtr/Swr	\$ 85,145.88	\$ 105,164.79	\$ 88,397.00
19901	660223	Service Chg - Excess Water	\$ 17,087.98	\$ 16,808.18	
19901	662757	SD - Water Connection	\$ 3,270.82		
TOTAL REVENUE			\$ 112,452.98	\$ 126,628.31	\$ 89,897.00
MD-46 WATER SYSTEM EXPENSES:					
19901	720200	Clothing & Personal Supplies			\$ 150.00
19901	720300	Communication Services	\$ 1,507.81	\$ 2,493.80	\$ 2,500.00
19901	720600	Insurance Expense	\$ 1,740.00	\$ 1,740.00	\$ 1,557.00
19901	720601	General Insurance	\$ 709.00	\$ 837.00	\$ 952.00
19901	720800	Maintenance -Equipment			\$ 500.00
19901	720900	Maintenance Structures & Grounds			\$ 150.00
19901	720907	Maintenance - Water System	\$ 2,859.64	\$ 3,435.39	\$ 4,000.00
19901	720913	Direct Maintenance Expense - DEGS	\$ 32,663.93	\$ 38,450.36	\$ 36,000.00
19901	720915	Sp Dist Water/Sewer Chemicals	\$ 1,077.79	\$ 2,084.93	\$ 2,000.00
19901	720916	Water/Sewer Testing	\$ 1,307.50	\$ 9,496.00	\$ 9,000.00
19901	721000	Medical Dental & Lab Supplies			\$ 250.00
19901	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
19901	721203	Other Miscellaneous			\$ 3,982.00
19901	721300	Office Expense	\$ 23.28	\$ 56.63	
19901	721302	Postage			\$ 250.00
19901	721304	Miscellaneous Office Supplies			\$ 100.00
19901	721400	Professional & Specialized Services		\$ 325.00	\$ 9,312.00
19901	721403	Audit/Accounting Services	\$ 395.56		\$ 523.00
19901	721500	Pubs & Legal Notices		\$ -	\$ 150.00
19901	721601	Rent/Lease Co Vehicle	\$ 4.62	\$ -	\$ 50.00

MD-46 AHWAHNEE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
19901	721602	Rent & Lease Other Equip		\$ 200.00	\$ 500.00
19901	721800	Small Tools & Instruments		\$ -	\$ 100.00
19901	721900	Special Departmental Expense			\$ 500.00
19901	721940	SD- Water Purchase		\$ -	\$ 500.00
19901	722000	Transportation, Travel & Education	\$ 22.09		\$ 50.00
19901	722005	Reimbursement Employee Cars		\$ -	\$ 25.00
19901	722101	Gas & Electricity	\$ 54,058.76	\$ 59,488.58	\$ 60,000.00
19901	740200	Buildings and Improvements	\$ 14,347.25	\$ -	\$ 2,500.00
19901	740300	Equipment			\$ 3,000.00
19901	780100	Appropriation for Contingency		\$ -	\$ 43,518.00
TOTAL WATER EXPENSES			\$ 110,867.23	\$ 118,757.69	\$ 182,269.00
MD-46 ENDING CASH BALANCE			\$ 84,501.49	\$ 92,372.11	\$ -

Maintenance District 58 – Sierra Highlands

2009-2010 Recommended Water Operations and Maintenance Budget

Maintenance District 58 is located in Madera County Supervisorial District 5 between the communities of Oakhurst and North Fork at Road 223 and Church Ranch Road. The district was formed on November 19, 1991 by Resolution 91-345 and provides water service to a small residential development.

The Water System, ID# 2000865, serves 24 improved and 4 standby connections. The water is furnished by the districts 1 hard rock well with a production of 80 gallons per minute that pumps to supply a storage tank with a capacity of 65,000 gallons. There are two pressure zones with the majority of the distribution system is gravity fed through 9,555 feet of 2 ½, 4, and 6 inch diameter PVC water mains. There are consumer water meters and fire hydrants. The wells are called through phone line telemetry. There is a dialer to report alarm conditions, but no emergency generator. California Department of Public Health (CDPH) require operators of this system to hold at a minimum a D-1 Distribution Certification, all district operators meet or exceed this qualification.

The water rates were last set on 1995. The current rate for improved lots is \$92 per quarter and \$90 per quarter for standby.

MD-58 SIERRA HIGHLANDS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 57,054.34	\$ 54,627.63	\$ 48,466.00
MD-58 WATER REVENUE:					
21101	640101	Interest on Cash	\$ 2,676.98	\$ 1,304.86	\$ 1,200.00
21101	660209	Sp Asmt - Delinquent Svc Chg	\$ 375.56	\$ 134.00	
21101	660212	Service Chg - Wtr/Swr	\$ 10,180.00	\$ 10,765.00	\$ 9,044.00
TOTAL REVENUE			\$ 13,232.54	\$ 12,203.86	\$ 10,244.00
MD-58 WATER SYSTEM EXPENSES:					
21101	720300	Communication Services	\$ 632.32	\$ 640.21	\$ 750.00
21101	720600	Insurance Expense	\$ 589.00	\$ 589.00	\$ 553.00
21101	720601	General Insurance	\$ 105.00	\$ 184.00	\$ 209.00
21101	720800	Maintenance -Equipment	\$ 418.07	\$ -	\$ 84.00
21101	720901	DEGS: Repair Buildings			\$ 150.00
21101	720907	Maintenance - Water System	\$ 645.95	\$ 1,196.84	\$ 2,500.00
21101	720913	Direct Maintenance Expense - DEGS	\$ 9,486.82	\$ 9,473.73	\$ 15,000.00
21101	720915	Sp Dist Water/Sewer Chemicals		\$ -	\$ 100.00
21101	720916	Water/Sewer Testing	\$ 309.50	\$ 772.50	\$ 2,000.00
21101	721000	Medical Dental & Lab Supplies			\$ 250.00
21101	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
21101	721203	Other Miscellaneous			\$ 1,659.00
21101	721302	Postage			\$ 75.00
21101	721304	Miscellaneous Office Supplies			\$ 50.00
21101	721400	Professional & Specialized Services		\$ 325.00	\$ 5,000.00
21101	721403	Audit/Accounting Services	\$ 115.08		\$ 325.00
21101	721500	Pubs & Legal Notices		\$ -	\$ 200.00
21101	721601	Rent & Lease County Vehicle			\$ 25.00
21101	721602	Rent & Lease Other Equip		\$ 50.00	\$ 500.00
21101	721800	Small Tools & Instruments			\$ 100.00
21101	721900	Special Departmental Expense			\$ 400.00
21101	721940	SD- Water Purchase		\$ -	\$ 500.00
21101	722000	Transportation, Travel & Education			\$ 50.00

MD-58 SIERRA HIGHLANDS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
21101	722005	Reimbursement Employee Cars		\$ -	\$ 20.00
21101	722101	Gas & Electricity	\$ 3,207.51	\$ 4,984.53	\$ 4,985.00
21101	740200	Buildings and Improvements		\$ -	\$ 10,000.00
21101	740300	Equipment			\$ 5,000.00
21101	780100	Appropriation for Contingency		\$ -	\$ 8,075.00
TOTAL WATER EXPENSES			\$ 15,659.25	\$ 18,365.81	\$ 58,710.00
MD-58 ENDING CASH BALANCE			\$ 54,627.63	\$ 48,465.68	\$ -

Maintenance District 60A – Dillon Estates

2009-2010 Recommended Water Operations and Maintenance Budget

Maintenance District 60A is located in Madera County Supervisorial District 5 between the communities of Ahwahnee and Oakhurst North of Highway 49 at Sunrise Lane. The district was formed on April 7, 1992 by Resolution 92-108 and provides water service to a residential development.

The Water System, ID# 2000846, serves 38 residential connections. The water is furnished by the districts 2 hard rock wells with a combined production of 60 gpm supplying a 64,000 gallon storage tank. The booster pump pulls water from the storage tank and pressurizes the distribution system through hydro pneumatic tank. The distribution system consists of 4,900 feet of 2, 4, and 6 inch PVC water mains. This system also supplies water to MD-43 on an as needed basis. There are consumer water meters and fire hydrants. The wells are called through phone line telemetry. There is a dialer to report alarm conditions, but no emergency generator. California Department of Public Health (CDPH) require operators of this system to hold at a minimum a D-1 Distribution Certification, all district operators meet or exceed this qualification.

The rates were set on November 5, 2007 by resolution 207-239. An annual consumer price index adjustment (CPI) is included in the rate structure. The current rate for improved lots is \$165 per quarter.

MD-60A DILLON ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 17,558.42	\$ 6,616.91	\$ 2,111.00
MD-60a WATER REVENUE:					
21400	640101	Interest on Cash	\$ 427.65	\$ 95.61	
21400	640103	Interest on Property Tax Collected	\$ 0.80		
21400	660209	Sp Asmt - Delinquent Svc Chg	\$ 231.00	\$ -	
21400	660212	Service Chg - Wtr/Swr	\$ 17,251.00	\$ 24,155.00	\$ 11,886.00
21400	662753	SD - Water Sales to SD		\$ -	\$ 14,000.00
TOTAL REVENUE			\$ 17,910.45	\$ 24,250.61	\$ 25,886.00
MD-60a WATER SYSTEM EXPENSES:					
21400	720300	Communication Services	\$ 652.02	\$ 685.23	\$ 685.00
21400	720600	Insurance Expense	\$ 346.00	\$ 346.00	\$ 321.00
21400	720601	General Insurance	\$ 134.00	\$ 158.00	\$ 180.00
21400	720900	Maintenance Structures & Grounds			\$ 100.00
21400	720907	Maintenance - Water System	\$ 629.61	\$ 918.11	\$ 920.00
21400	720913	Direct Maintenance Expense - DEGS	\$ 11,088.64	\$ 11,534.01	\$ 8,000.00
21400	720915	Sp Dist Water/Sewer Chemicals	\$ 131.87	\$ 938.27	\$ 700.00
21400	720916	Water/Sewer Testing	\$ 1,609.00	\$ 1,731.00	\$ 1,500.00
21400	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
21400	721203	Other Miscellaneous			\$ 885.00
21400	721300	Office Expense	\$ 39.02	\$ -	
21400	721302	Postage			\$ 75.00
21400	721304	Miscellaneous Office Supplies			\$ 50.00
21400	721400	Professional & Specialized Services		\$ 325.00	\$ 1,000.00
21400	721403	Audit/Accounting Services	\$ 136.66		\$ 181.00
21400	721500	Pubs & Public Notices	\$ 128.29	\$ -	\$ 100.00
21400	721602	Rent & Lease Other Equip		\$ -	\$ 250.00
21400	721900	Special Departmental Expense			\$ 400.00
21400	722101	Gas & Electricity	\$ 13,806.85	\$ 11,971.07	\$ 12,500.00
21400	780100	Appropriation for Contingency		\$ -	\$ -
TOTAL WATER EXPENSES			\$ 28,851.96	\$ 28,756.69	\$ 27,997.00
MD-60A ENDING CASH BALANCE			\$ 6,616.91	\$ 2,110.83	\$ -

Maintenance District 63A – Coarsegold South

2009-2010 Recommended Water Operations and Maintenance Budget

Maintenance District 63A is located in Madera County Supervisorial District 5, south of the town of Coarsegold, on Highway 41 and Veater Ranch Road. The district was formed on November 12, 1996 by Resolution 96-319 and provides water service to a residential development.

The Water System, system ID# 2000757 serves 81 improved and 21 standby connections. The water is furnished by the district's 2 hard rock wells with a combined production of 240 gallons per minute that supply an iron and manganese removal plant. After treatment the water is pumped up to 2 storage tanks with the combined capacity of 250,000 gallons. The distribution system is gravity fed through 6, 8, and 10 inch diameter PVC water mains. There are 5 pressure zones within the system. There are consumer water meters and fire hydrants. The wells are called by radio telemetry. The plant uses oxidation, by chlorination, and filtration to remove the iron and manganese from the source water. There is a dialer to report alarm conditions, but no emergency generator. California Department of Public Health (CDPH) require operators of this system to hold at a minimum a D-1 Distribution and T-1 Treatment Certification, all district operators meet or exceed this qualification.

A tiered water rate structure was set on June 15, 2004 by resolution 2004-180. An annual consumer price index adjustment (CPI) is included in the rate structure. The current rate for improved lots is \$245.78 per quarter with an additional \$5.49 per 1000 gallons for water used in excess of 78,540 gallons per quarter. The standby rate was set September 28, 2005 by resolution at \$194.12 per quarter.

Due to decreased well production drilling of a third well is needed. Conversion of the dialer to a Cellular SCADA system is planned for this year.

MD-63A COARSEGOLD SOUTH

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 184,774.56	\$ 223,317.21	\$ 245,429.00
MD-63a WATER REVENUE:					
21750	640101	Interest on Cash	\$ 9,532.91	\$ 5,656.73	\$ 4,500.00
21750	660209	Sp Asmt - Delinquent Svc Chg	\$ 281.24	\$ 681.96	
21750	660212	Service Chg - Wtr/Swr	\$ 81,328.37	\$ 84,784.65	\$ 81,573.00
21750	660223	Service Chg - Excess Water	\$ 1,704.24	\$ 639.63	
TOTAL REVENUE			\$ 92,846.76	\$ 91,762.97	\$ 86,073.00
MD-63a WATER SYSTEM EXPENSES:					
21750	720200	Clothing & Personal Supplies			\$ 150.00
21750	720300	Communication Services	\$ 473.23	\$ 523.73	\$ 700.00
21750	720600	Insurance Expense			\$ 416.00
21750	720601	General Insurance			\$ 787.00
21750	720800	Maintenance -Equipment	\$ 1,045.50		\$ 452.00
21750	720900	Maintenance Structures & Grounds			\$ 150.00
21750	720907	Maintenance - Water System	\$ 1,973.62	\$ 3,625.13	\$ 5,000.00
21750	720913	Direct Maintenance Expense - DEGS	\$ 36,137.82	\$ 43,738.32	\$ 50,000.00
21750	720915	Sp Dist Water/Sewer Chemicals	\$ 2,203.29	\$ 2,032.16	\$ 2,500.00
21750	720916	Water/Sewer Testing	\$ 647.10	\$ 1,911.00	\$ 2,500.00
21750	721000	Medical Dental & Lab Supplies			\$ 1,000.00
21750	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
21750	721203	Other Miscellaneous			\$ 5,197.00
21750	721300	Office Expense	\$ 261.16	\$ 54.07	
21750	721302	Postage			\$ 150.00
21750	721304	Miscellaneous Office Supplies			\$ 75.00
21750	721400	Professional & Specialized Services		\$ 325.00	\$ 10,150.00
21750	721403	Audit/Accounting Services	\$ 356.00		\$ 363.00
21750	721500	Pubs & Legal Notices		\$ -	\$ 200.00
21750	721601	Rent & Lease County Vehicle			\$ 30.00
21750	721602	Rent & Lease Other Equip			\$ 500.00
21750	721800	Small Tools & Instruments			\$ 100.00

MD-63A COARSEGOLD SOUTH

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
21750	721900	Special Departmental Expense			\$ 500.00
21750	721940	SD- Water Purchase		\$ -	\$ 500.00
21750	722000	Transportation, Travel & Education		\$ 7.74	\$ 50.00
21750	722005	Reimbursement Employee Cars		\$ -	\$ 10.00
21750	722101	Gas & Electricity	\$ 11,056.39	\$ 9,812.71	\$ 12,000.00
21750	740200	Buildings and Improvements		\$ 4,850.70	\$ 100,000.00
21750	740300	Equipment			\$ 5,000.00
21750	780100	Appropriation for Contingency		\$ -	\$ 132,872.00
TOTAL WATER EXPENSES			\$ 54,304.11	\$ 67,030.56	\$ 331,502.00
MD-63A ENDING CASH BALANCE			\$ 223,317.21	\$ 248,049.62	\$ -

Maintenance District 73A – Quartz Mountain

2009-2010 Recommended Water Operations and Maintenance Budget

Maintenance District 73A is located in Madera County Supervisorial District 5, south of the town of Coarsegold, east of Highway 41 and off of Road 417 on Quartz Mountain Road. The district was formed on August 11, 1992 by Resolution 92-261 and provides water service to a residential development.

The Water System, ID# 2000690, serves 126 improved and 14 standby connections. The water is furnished by the district's 4 hard rock wells with a combined production of 150 gallons per minute supply a 125,000 storage tank. The distribution system is gravity fed through 21,800 feet of 2 ½, 3, 4, 6, and 10 inch diameter PVC water mains. There are 3 pressure zones within the system. There are consumer water meters and fire hydrants. The wells are called by phone line telemetry. There is a dialer to report alarm conditions, but no emergency generator. To reduce the problems caused from the high iron and manganese levels and subsequent discolored water complaints, treatment at the well head with a polyphosphate to sequester the iron and manganese is used. Because of the treatment the water is required to be chlorinated. California Department of Public Health (CDPH) require operators of this system to hold at a minimum a D-1 Distribution and T-1 Treatment Certification, all district operators meet or exceed this qualification.

A tiered water rate structure went into effect in January 2002 as provided for in the formation documents. The current rate for improved lots is \$77 per quarter with an additional \$1.83 per 100 cubic feet for usage in excess of 10,500 cubic feet. The standby rate is \$60 per quarter. Due to increased operational costs and depletion of cash reserves a rate increase is urgently needed.

MD-73A QUARTZ MOUNTAIN

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 141,335.24	\$ 85,962.13	\$ 20,787.00
MD-73a WATER REVENUE:					
22800	640101	Interest on Cash	\$ 5,006.48	\$ 1,516.47	\$ 1,000.00
22800	640103	Interest on Property Tax Collected	\$ 8.73		
22800	660209	Sp Asmt - Delinquent Svc Chg	\$ 1,666.47	\$ 3,537.98	
22800	660212	Service Chg - Wtr/Swr	\$ 44,004.26	\$ 42,711.55	\$ 35,843.00
22800	660223	Service Chg - Excess Water	\$ 1,573.45	\$ 3,820.95	
TOTAL REVENUE			\$ 52,259.39	\$ 51,586.95	\$ 36,843.00
MD-73a WATER SYSTEM EXPENSES:					
22800	720300	Communication Services	\$ 1,298.37	\$ 2,211.70	\$ 834.00
22800	720600	Insurance Expense	\$ 743.00	\$ 743.00	\$ 660.00
22800	720601	General Insurance	\$ 1,162.00	\$ 1,371.00	\$ 808.00
22800	720900	Maintenance Structures & Grounds			\$ 50.00
22800	720907	Maintenance - Water System	\$ 2,177.54	\$ 1,975.93	\$ 1,500.00
22800	720913	Direct Maintenance Expense - DEGS	\$ 30,586.24	\$ 49,502.34	\$ 15,000.00
22800	720915	Sp Dist Water/Sewer Chemicals	\$ 10,358.40	\$ 10,361.05	\$ 8,759.00
22800	720916	Water/Sewer Testing	\$ 2,613.00	\$ 4,901.50	\$ 1,500.00
22800	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
22800	721203	Other Miscellaneous			\$ 1,659.00
22800	721300	Office Expense	\$ 23.28	\$ 69.45	
22800	721302	Postage			\$ 50.00
22800	721400	Professional & Specialized Services		\$ 662.50	\$ 200.00
22800	721403	Audit/Accounting Services	\$ 499.84		\$ 660.00
22800	721500	Pubs & Legal Notices		\$ -	\$ 150.00
22800	721602	Rent & Lease Other Equip			\$ 250.00
22800	721900	Special Departmental Expense			\$ 400.00
22800	722000	Transportation, Travel & Education		\$ 4.41	
22800	722101	Gas & Electricity	\$ 30,507.81	\$ 28,049.93	\$ 25,000.00
22800	740200	Buildings and Improvements	\$ 15,178.02	\$ 29,094.62	
TOTAL WATER EXPENSES			\$ 95,297.50	\$ 129,097.43	\$ 57,630.00
MD-73A ENDING CASH BALANCE			\$ 98,297.13	\$ 8,451.65	\$ -

Maintenance District 85 – Valeta

2009-2010 Recommended Water Operations and Maintenance Budget

Maintenance District 85 is located in Madera County Supervisorial District 2, adjacent to the City of Chowchilla on State Highway 233 and Avenue 23 ½. The district was formed on December 14, 1993 by Resolution 93-370 and provides water service to a residential development.

The Water System, ID# 2000511, serves 19 improved and 1 standby connections. The water is furnished by an old, but recently deepened well which pumps to a 2,500 gallon storage tank or directly into a hydro pneumatic tank to feed the distribution system. The distribution system is 2 and 4 inch diameter water mains. There are no consumer water meters or fire hydrants. There is no emergency generator or dialer or SCADA to report alarm conditions. California Department of Public Health (CDPH) requires operators of this system to hold at a minimum a D-1 Distribution Certification, all district operators meet or exceed this qualification.

The rates were set on May 12, 2009 by resolution 2009-120. An annual consumer price index adjustment (CPI) is included in the rate structure. The current rate for improved lots is \$297.32 per quarter. This year the district repaid a loan of \$244 from the 2003-04 fiscal year.

Due to the complete well failure on May 30, 2009, water had to be hauled into the district until the well could be deepened. Due to the depleted funds in the district, approval for a loan from the Engineering Trust Account was obtained and the loan subsequently made for \$40,000. Meetings with district residents have come to an agreement on a repayment of the loan over a 10 year period. A proposition 218 hearing will be held for the rate increase necessary to repay the loan. Over the past year and a half the nitrate levels in the water exceeded the maximum contaminant level (MCL). With the deepening and sealing of the well, the nitrate level has markedly decreased and is now within safe limits.

In 2008, an application was made for State Revolving Funds to resolve the water quality and quantity problems by inter tying to or consolidation with the City of Chowchilla. This process will continue and could take several years before resolution is reached.

MD-85 VALETA

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 11,650.00	\$ 7,664.19	\$ 6,024.00
MD-85 WATER REVENUE:					
24000	640101	Interest on Cash	\$ 453.81	\$ 103.33	\$ 103.00
24000	640103	Interest on Property Tax Collected	\$ 1.58		
24000	654501	St- Water Grant		\$ 12,314.95	\$ 7,300.00
24000	660209	Sp Asmt - Delinquent Svc Chg	\$ 228.46	\$ 827.68	
24000	660212	Service Chg - Wtr/Swr	\$ 16,030.23	\$ 16,422.32	\$ 19,207.00
24000	680318	Loan from Engineering trust			\$ 40,000.00
TOTAL REVENUE			\$ 16,714.08	\$ 29,668.28	\$ 66,610.00
MD-85 WATER SYSTEM EXPENSES:					
24000	720600	Insurance Expense	\$ 120.00	\$ 120.00	\$ -
24000	720601	General Insurance	\$ 38.00	\$ 45.00	\$ 51.00
24000	720800	Maintenance - Equipment		\$ 4,378.32	
24000	720900	Maintenance Structures & Grounds			\$ 150.00
24000	720907	Maintenance - Water System	\$ 563.05	\$ 1,344.25	\$ 2,000.00
24000	720913	Direct Maintenance Expense - DEGS	\$ 14,236.47	\$ 8,659.78	\$ 16,300.00
24000	720915	Sp Dist Water/Sewer Chemicals		\$ 216.62	\$ 100.00
24000	720916	Water/Sewer Testing	\$ 1,279.00	\$ 1,082.00	\$ 1,500.00
24000	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
24000	721203	Other Miscellaneous			\$ 1,803.00
24000	721300	Office Expense	\$ 23.28	\$ -	
24000	721302	Postage			\$ 50.00
24000	721400	Professional & Specialized Services		\$ 816.50	\$ -
24000	721403	Audit/Accounting Services	\$ 68.32		\$ 76.00
24000	721500	Pubs & Legal Notices		\$ -	\$ 100.00
24000	721601	Rent/Lease Co Vehicle	\$ 23.52	\$ 75.60	\$ 10.00
24000	721602	Rent & Lease Other Equip			\$ 50.00
24000	721900	Special Departmental Expense			\$ 350.00
24000	721940	SD- Water Purchase		\$ 9,250.00	\$ 6,197.00
24000	722101	Gas & Electricity	\$ 4,198.25	\$ 3,403.82	\$ 3,747.00
24000	740200	Buildings and Improvements		\$ 1,766.20	\$ 40,000.00
24000	780100	Appropriation for Contingency		\$ -	
TOTAL WATER EXPENSES			\$ 20,699.89	\$ 31,308.09	\$ 72,634.00
MD-85 ENDING CASH BALANCE			\$ 7,664.19	\$ 6,024.38	\$ -

Maintenance District 95 – Ranchos West

2009-2010 Recommended Water Operations and Maintenance Budget

Maintenance District 95 is located in Madera County Supervisorial District 1. The district is located half a mile north of Avenue 12 on Marciel Avenue with access from Road 35. The district was formed on June 20, 1995 by Resolution 95-157. This district provides water for a residential development.

Water system ID# 2000692 provides service to 27 residential connections and 2 standby units. The system consists of 2 wells, with a combined production of approximately 165 gallons per minute, supplying a 140,000-gallon storage tank, with booster pumps to supply a pressurized system. There is a 3rd well with production of approximately 30 gallons per minute. This well is high in iron and manganese, but can be utilized if needed. This system has been troublesome due to well production and sand problems. The distribution system is plastic pipe. While the system is metered at each house, a metered rate is not used.

MD-95 RANCHOS WEST

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 2,824.36	\$ (46.08)	\$ 163.00
MD-95 WATER/SEWER REVENUE:					
25001	640101	Interest on Cash	\$ (51.06)	\$ 47.94	\$ 30.00
25001	660212	Service Chg - Wtr/Swr	\$ 23,860.00	\$ 23,762.17	\$ 23,256.00
TOTAL REVENUE			\$ 23,808.94	\$ 23,810.11	\$ 23,286.00
MD-95 WATER SYSTEM EXPENSES:					
25001	720300	Communication Services	\$ 271.64	\$ 208.40	\$ 300.00
25001	720600	Insurance Expense	\$ 460.14	\$ 408.00	\$ 419.00
25001	720601	General Insurance	\$ 200.00	\$ 236.00	\$ 268.00
25001	720907	Maintenance - Water System	\$ 1,154.75	\$ 323.00	\$ 2,000.00
25001	720913	Direct Maintenance Expense - DEGS	\$ 4,700.46	\$ 6,727.70	\$ 2,574.00
25001	720915	Sp Dist Water/Sewer Chemicals		\$ -	
25001	720916	Water/Sewer Testing	\$ 782.50	\$ 1,515.00	\$ 2,000.00
25001	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
25001	721203	Other Miscellaneous			\$ 285.00
25001	721300	Office Expense	\$ 23.28	\$ -	
25001	721302	Postage			\$ 50.00
25001	721304	Miscellaneous Office Supplies			\$ 50.00
25001	721400	Professional & Specialized Services		\$ 325.00	
25001	721403	Audit/Accounting Services	\$ 52.14		\$ 106.00
25001	721500	Pubs & Legal Notices	\$ 297.58	\$ -	\$ 150.00
25001	721900	Special Departmental Expense			\$ 400.00
25001	722101	Gas & Electricity	\$ 18,586.89	\$ 12,290.16	\$ 14,697.00
25001	740200	Buildings and Improvements		\$ -	
25001	780100	Appropriation for Contingency		\$ -	
TOTAL WATER EXPENSES			\$ 26,679.38	\$ 22,183.26	\$ 23,449.00
MD-95 ENDING CASH BALANCE			\$ (46.08)	\$ 1,580.77	\$ -

Service Area 1 – Indian Lakes

2009-2010 Recommended Water Operations and Maintenance Budget

Service Area 1 is located in Madera County Supervisorial District 5 and is located off of County Road 417 and serves 468 homes and 47 vacant parcels. California Department of Public Health (CDPH) requires operators of this system to hold a T-1 / D-2 Certificate. The district is located at Road 417 and Delaware in the Coarsegold area.

The system consists of 5 wells with a combined production of approximately 450 gallons per minute. These supply an iron and manganese removal treatment plant, which, in turn, supplies a 750,000-gallon storage tank. The plant process uses chlorine to oxidize the iron and manganese, by, and then filtration to remove the iron and manganese from the source water. Booster pumps feed the water from the storage tank into the distribution system. The distribution system consists of 56,100 feet of 4, 6, 8, and 10 inch cement lined steel mains, three pressure zones, fire hydrants, and customer water meters.

Due to water shortages and numerous dirty water complaints, major system improvements were completed in 2000. These improvements included; well pump replacement, drilling of 3 wells, an iron and manganese removal treatment plant, a 750,000 gallon storage tank, variable frequency drive booster pumps, hydro pneumatic pressure tank, backwash tank, pressure regulating valves to control distribution system pressure, and a programmable logic control to operate the system.

The system has generator backup to operate the booster pumps, plant, and 3 wells producing a combined 250 gallons per minute. There is an auto dialer to report alarm conditions.

Recently a combination of valve and/or programming failures caused the filter cells to over pressurize resulting vessels to expand and one to rupture. We are in the process of obtaining bids before proceeding with replacement of the vessels. There will be modifications to the design and programming to prevent this from occurring in the future.

CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 195,165.89	\$ 194,659.67	\$ 160,014.00
CSA-1 WATER REVENUE:					
47001	610100	Cur Sec Property Tax	\$ 49,564.25	\$ 53,898.14	\$ 45,813.00
47001	610200	Cur Unsecured Property Tax	\$ 1,399.79	\$ 1,426.74	
47001	610300	Prior Secured Property Tax	\$ 229.46	\$ (1,479.62)	
47001	610400	Prior Unsecured Property Tax	\$ 45.08	\$ 47.94	
47001	610600	Current Supplemental Property Tax	\$ 3,380.82	\$ 745.88	
47001	610700	Prior Supplemental Property Tax	\$ 97.65	\$ (119.46)	
47001	640101	Interest on Cash	\$ 8,266.75	\$ 4,581.43	\$ 4,581.00
47001	640103	Interest on Property Tax Collected	\$ 260.59		
47001	652900	St- H/O Property Tax Rlf	\$ 671.62	\$ 643.10	
47001	660202	Water	\$ 1,741.44	\$ 3,694.50	
47001	660209	Sp Asmt - Delinquent Svc Chg	\$ 3,233.15	\$ 5,182.17	
47001	660212	Service Chg - Wtr/Swr	\$ 111,123.49	\$ 116,820.04	\$ 116,137.00
47001	660223	Service Chg - Excess Water	\$ 9,472.37	\$ 14,553.75	
47001	662757	SD - Water Connection	\$ 4,534.00		
47001	680207	Opt Trans In ACO Fund			\$ 96,244.00
TOTAL REVENUE			\$ 194,020.46	\$ 199,994.61	\$ 262,775.00
CSA-1 WATER SYSTEM EXPENSES:					
47001	720200	Clothing & Personal Supplies			\$ 100.00
47001	720300	Communication Services	\$ 486.10	\$ 518.54	\$ 600.00
47001	720600	Insurance Expense	\$ 3,510.00	\$ 3,510.00	\$ 3,367.00
47001	720601	General Insurance	\$ 1,996.00	\$ 2,156.00	\$ 2,119.00
47001	720800	Maintenance -Equipment		\$ 947.63	\$ 1,000.00
47001	720900	Maintenance Structures & Grounds			\$ 200.00
47001	720907	Maintenance - Water System	\$ 12,666.36	\$ 16,103.12	\$ 20,000.00
47001	720913	Direct Maintenance Expense - DEGS	\$ 66,010.49	\$ 103,536.61	\$ 96,619.00
47001	720915	Sp Dist Water/Sewer Chemicals	\$ 6,166.32	\$ 8,436.66	\$ 9,000.00
47001	720916	Water/Sewer Testing	\$ 2,814.60	\$ 6,873.50	\$ 6,874.00
47001	721000	Medical Dental & Lab Supplies			\$ 1,500.00
47001	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00

CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
47001	721203	Other Miscellaneous			\$ 10,042.00
47001	721300	Office Expense	\$ 54.31	\$ 266.89	
47001	721302	Postage			\$ 400.00
47001	721304	Miscellaneous Office Supplies			\$ 150.00
47001	721400	Professional & Specialized Services		\$ 325.00	\$ 10,600.00
47001	721403	Audit/Accounting Services	\$ 3,070.98		\$ 4,057.00
47001	721427	Property Tax Admin Fee	\$ 955.00	\$ 1,607.00	\$ 1,607.00
47001	721500	Publications & Legal Notices		\$ -	\$ 400.00
47001	721601	Rent/ Leases County Vehicle	\$ 4.62	\$ -	\$ 50.00
47001	721602	Rent & Lease Other Equip			\$ 500.00
47001	721900	Special Departmental Expense			\$ 1,000.00
47001	721940	SD- Water Purchase	\$ 403.12	\$ -	
47001	722000	Transportation, Travel & Education		\$ 4.95	\$ 50.00
47001	722005	Reimbursement Employee Cars		\$ -	\$ 30.00
47001	722101	Gas & Electricity	\$ 76,088.67	\$ 70,377.94	\$ 80,000.00
47001	740200	Buildings and Improvements	\$ 20,150.11	\$ 15,182.54	\$ 150,000.00
47001	780100	Appropriation for Contingency		\$ -	\$ 22,374.00
TOTAL WATER EXPENSES			\$ 194,526.68	\$ 229,996.38	\$ 422,789.00
CSA-1 ENDING CASH BALANCE			\$ 194,659.67	\$ 164,657.90	\$ -

Service Area 1 – Indian Lakes

2009-2010 Recommended Water Other Budgets

WATER

In fiscal year 03-04, the District received approval from the Rural Utilities Services (RUS) of USDA for loans and grants totaling \$912,240 to finance improvements to the water system. In order to receive this funding, the County had to allocate all of the property tax revenue to the water operations. Consequently, since July 1, 2002 none of the estimated revenue is allocated to road maintenance.

RUS loaned this District \$632,140 by assessment district bonds. The interest rate is 4.25%, the annual payments are approximately \$33,500, and the last payment is on September 2, 2042. RUS also loaned this District \$185,000 by Certificates and Participation. The interest rate is 4.25%, the annual payments are approximately \$9,800, and the last payment is on September 2, 2042.

4703 and 4704 SA 1 Assessment District Debt Service and Assessment District Reserve Fund

The recent facilities improvements required the district to borrow funds in the form of bonds or certificates of participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

4701 SA 1 ACO

This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures. The fund is not expected to accumulate money for major facility acquisitions or other improvements. That would be a capital improvement fund, which the district does not currently have.

CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
CSA1 ACO FUND ADMIN FUND:					
CSA-1 ACO FUND BEGINNING CASH BALANCE			\$ 38,618.43	\$ 40,450.55	\$ 95,244.00
CSA1 ACO FUND REVENUE:					
47010	601000	Trust Revenue			
47010	640101	Interest on Cash	\$ 1,832.12	\$ 1,249.64	\$ 1,000.00
47010	657020	Fed - EPA Grant			
47010	673910	Misc Reimb - Ins Reimb		\$ 53,543.75	
47010	680206	Op Trans In - Operating Fund		\$ -	
47010	680252	Op Trns In - Improvement Fund			
CSA-1 ACO FUND REVENUE			\$ 1,832.12	\$ 54,793.39	\$ 1,000.00
CSA1 ACO FUND EXPENSES:					
47010	730200	Bond Redemptions			
47010	750101	Opt Trans Out Opn Fund		\$ -	\$ 96,244.00
47010	780100	Appropriation for Contingency		\$ -	
TOTAL CSA-1 ACO FUND EXPENSES			\$ -	\$ -	\$ 96,244.00
CSA-1 ACO ENDING CASH BALANCE			\$ 40,450.55	\$ 95,243.94	\$ -

CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
CSA-1 ASST DIST DEBT SVC F A FUND BEG CASH BAL			\$ 43,767.24	\$ 50,533.12	\$ 54,596.38
CSA1 ASST DIST DEBT SVC REVENUE:					
47030	601000	Trust Revenue			
47030		Interest on Cash	\$ 1,671.15	\$ 906.43	
47030	660201	Sp Ast - Roads		\$ 114.97	
47030	660205	Sp Asmt - Bonds	\$ 40,875.12	\$ 38,533.06	
47030	660210	Sp Asmt - Delinquent Asmt	\$ 1,289.54	\$ 1,610.16	
47030	660212	Svc Chg - Water/Sewer		\$ 16.50	
47030	680252	Op Trns In - Improvement Fund			
CSA-1 ASST DIST DEBT SVC REVENUE			\$ 43,835.81	\$ 41,181.12	\$ -
CSA1 ASST DIST DEBT SVC EXPENSES:					
47030	721400	Prof & Spec Svc	\$ 3,760.56	\$ 3,813.19	
47030	730200	Bond Redemptions	\$ 7,480.00	\$ 7,800.00	
47030	730201	Bonds Redeemed Early		\$ -	
47030	730400	Interest on Bonds	\$ 25,829.37	\$ 25,504.67	
47030	750101	Opt Trans Out Opn Fund			
47030	780100	Appropriation for Contingency		\$ -	\$ 54,596.38
TOTAL CSA-1 ASST DIST DEBT SVC EXPENSES			\$ 37,069.93	\$ 37,117.86	\$ 54,596.38
CSA-1 ASST DIST DEBT SVC ENDING CASH BAL			\$ 50,533.12	\$ 54,596.38	\$ -

CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
CSA1 DEBT SVC FUND:					
CSA-1 DEBT SVC FUND BEGINNING CASH BALANCE			\$ 78,052.51	\$ 86,291.20	\$ 93,045.00
CSA1 DEBT SVC REVENUE:					
47040	601000	Trust Revenue			
47040	640101	Interest on Cash	\$ 3,742.96	\$ 2,101.85	
47040	640103	Interest on Property Tax Collected	\$ 4.28		
47040	660209	Sp Asmt - Delinquent Svc Charge	\$ 583.20	\$ 105.89	
47040	660222	Groundwater Activities Fee		\$ 30.00	
47040	660225	Service Charge - Debt Service	\$ 13,657.51	\$ 14,260.13	
CSA-1 DEBT SVC REVENUE			\$ 17,987.95	\$ 16,497.87	\$ -
CSA1 DEBT SVC EXPENSES:					
47040	721400	Prof & Spec Svc			
47040	730200	Bond Redemptions			
47040	730201	Bonds Redeemed Early		\$ -	
47040	730300	Retire Other L-T Debt	\$ 2,190.00	\$ 2,280.00	\$ 2,260.00
47040	730500	Interest Other L-T Debt	\$ 7,559.26	\$ 7,464.27	\$ 7,440.00
47040	780100	Appropriation for Contingency		\$ -	\$ 83,345.00
TOTAL CSA-1 DEBT SVC EXPENSES			\$ 9,749.26	\$ 9,744.27	\$ 93,045.00
CSA-1 DEBT SVC ENDING CASH BALANCE			\$ 86,291.20	\$ 93,044.80	\$ -

CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
CSA1 RESERVE FUND:					
4705	482100	F/B Unres Des Bond Res	\$ 46,562.98	\$ 48,772.00	\$ 49,954.00
CSA-1 RESERVE FUND BEGINNING CASH BALANCE			\$ 46,562.98	\$ 48,772.00	\$ 49,954.00
CSA1 RESERVE REVENUE:					
47050	601000	Trust Revenue			
47050	640101	Interest on Cash	\$ 2,209.02	\$ 1,181.77	\$ 550.00
47050	640103	Interest on Property Tax Collected			
47050	660209	Sp Asmt - Delinquent Svc Charge			
47050	660222	Groundwater Activities Fee			
47050	660225	Service Charge - Debt Service			
CSA-1 RESERVE REVENUE			\$ 2,209.02	\$ 1,181.77	\$ 550.00
CSA1 RESERVE EXPENSES:					
47050	721400	Prof & Spec Svc			
47050	730200	Bond Redemptions			
47050	730201	Bonds Redeemed Early		\$ -	
47050	730300	Retire Other L-T Debt			
47050	730500	Interest Other L-T Debt			
47050	780100	Appropriation for Contingency			\$ 50,504.00
TOTAL CSA-1 RESERVE EXPENSES			\$ -	\$ -	\$ 50,504.00
CSA-1 RESERVE ENDING CASH BALANCE			\$ 48,772.00	\$ 49,953.77	\$ -

CSA-2A Bass Lake

2009-2010 Recommended Sewer Operations and Maintenance Budget

County Service Area 2A is located in Madera County Supervisorial District 5 along Bass Lake's northeast and southwest shores. The district was formed on October 21, 1975 by Resolution #75-004. This Service Area provides sewer service for a resort area including both residential and commercial connections. The funding for the water and sewer system operations comes from assessments

The Sewer System MRP 5-00-232 limits the average daily flows into the sewer system to 0.50 MG from the 1109.6 residential and 347.85 commercial sewer units. There are an additional 236.3 standby units that could be added to the system. The system also receives sewer flows from SA-2B which includes 26 residential, 44 commercial and 3 standby sewer units. Due to the fluctuations in populations in a resort community, the flows vary widely. The average daily winter flow is only 0.092 MG where as the average daily summer flow is 0.272 MG. The flows peak during the summer, holidays, and weekends, with Fourth of July holiday having flows nearing 1MG. These peak flows exceed the maximum allowed and overload the collection system and plant. The plant and collection system was built in the mid 1970's and consists of over 102,000 feet of 4, 6, 8, and 10 inch sewer mains, 17 lift stations, headwork's, two circular plants (each with aeration basins, clarifiers and aerobic digesters), a chlorine contact tank, 12.9 acre foot effluent storage pond, 31 acres of spray field, and sludge drying beds. There is a SCADA system which monitors, controls and reports alarm conditions at 15 of the lift a station, spray field pump system, and records the plant flow and effluent pond level. There are emergency generator backups at the plant and 9 of the lift stations. The collection has over 4 miles of sewer mains under the lake bed and numerous connections and manholes on them that create the potential for lake infiltration and sewer contamination of the lake. Additionally the effect of tree roots on the sewer mains in the land areas has created problem areas that required continual flushing and maintenance to prevent sanitary sewer overflows (SSO). The age and growth of the system and the more stringent regulations including the mandated Sewer System Management Plan (SSMP) with modifications and upgrades to the system. Currently Phases 2 and 3 of the SSMP are underway and results from them will provide a course of action. This information will be brought before the property owners and board for further action. The State Water Resources Control Board requires the operator of the sewer plant to have a minimum of a Grade III Wastewater Treatment Certification.

The sewer rates were last set in 1998. The current rate for improved lots is \$290 per year per unit of usage for sewer. There are no standby rates. Meetings with landowners in this district are currently underway discussing the 2008 rate study. These meetings are to educate, get input, and come to a consensus on the needed improvements and rates needed to accomplish them.

CSA-2A BASS LAKE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 133,493.12	\$ 26,564.33	\$ 322,513.00
CSA-2a SEWER REVENUE:					
47100	640101	Interest on Cash	\$ 3,386.25	\$ 1,912.62	
47100	640103	Interest on Property Tax Collected	\$ 1,567.78	\$ -	
47100	660206	Sp Asmt - Sewer	\$ 375,579.00	\$ 361,949.00	\$ 376,517.00
47100	660210	Sp Asmt - Delinquent Asmt	\$ 2,974.53	\$ 4,207.25	
47100	660212	Service Chg - Wtr/Swr	\$ 58,000.00	\$ 61,881.32	\$ 52,599.00
47100	662756	SD - Sewer Connection	\$ 1,159.13		
47100	662757	SD - Water Connection	\$ 2,267.00		
47100	680207	Opt Trans In ACO Fund		\$ 509,000.00	\$ 146,248.00
TOTAL REVENUE			\$ 444,933.69	\$ 938,950.19	\$ 575,364.00
CSA-2a SEWER SYSTEM EXPENSES:					
47100	720200	Clothing & Personal Supplies			\$ 1,000.00
47100	720300	Communication Services	\$ 3,983.20	\$ 3,727.95	\$ 4,000.00
47100	720500	Household Expense	\$ 1,662.73	\$ 1,983.60	\$ 2,000.00
47100	720502	Refuse Disposal			\$ 1,200.00
47100	720600	Insurance Expense	\$ 15,030.00	\$ 15,030.00	\$ 11,954.00
47100	720601	General Insurance	\$ 7,600.00	\$ 8,393.00	\$ 9,442.00
47100	720800	Maintenance -Equipment		\$ 5,624.63	\$ 30,000.00
47100	720900	Maintenance Structures & Grounds			\$ 500.00
47100	720901	DEGS: Repair Buildings			\$ 500.00
47100	720908	Maintenance - Sewer System	\$ 59,297.24	\$ 52,368.45	\$ 30,000.00
47100	720913	Direct Maintenance Expense - DEGS	\$ 239,154.67	\$ 318,474.07	\$ 366,248.00
47100	720915	Sp Dist Water/Sewer Chemicals	\$ 41,091.70	\$ 70,609.41	\$ 70,000.00
47100	720916	Water/Sewer Testing	\$ 5,217.50	\$ 8,602.90	\$ 8,000.00
47100	721000	Medical Dental & Lab Supplies			\$ 5,000.00
47100	721100	Memberships	\$ 150.00	\$ 150.00	\$ 75.00
47100	721203	Other Miscellaneous			\$ 35,396.00
47100	721300	Office Expense	\$ 1,436.22	\$ 781.36	\$ 1,500.00
47100	721302	Postage			\$ 1,000.00

CSA-2A BASS LAKE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
47100	721304	Miscellaneous Office Supplies			\$ 1,500.00
47100	721400	Professional & Specialized Services	\$ 41,070.62	\$ 3,288.47	\$ 95,000.00
47100	721403	Audit/Accounting Services	\$ 3.60		\$ 5.00
47100	721500	Pubs & Legal Notices		\$ -	\$ 300.00
47100	721601	Rent/Lease County Vehicle		\$ 67.95	\$ 100.00
47100	721602	Rent/Lease Other Equipment	\$ 1,000.00	\$ 570.00	\$ 1,000.00
47100	721700	Rents/Leases - Bldg/Land		\$ 400.00	
47100	721800	Small Tools & Instruments			\$ 400.00
47100	721900	Special Departmental Expense		\$ 2,400.00	\$ 26,500.00
47100	722000	Transportation, Travel & Education	\$ 12.28	\$ 86.20	\$ 150.00
47100	722005	Reimbursement Employee Cars	\$ 11.11	\$ 284.56	\$ 50.00
47100	722101	Gas & Electricity	\$ 126,406.20	\$ 116,674.22	\$ 132,600.00
47100	722102	Sewer & Water Charges	\$ 469.38	\$ 2,243.68	\$ 2,244.00
47100	740200	Buildings and Improvements	\$ 8,266.03	\$ 7,565.16	\$ 25,000.00
47100	740300	Equipment			\$ 32,000.00
47100	780100	Appropriation for Contingency		\$ -	\$ 3,213.00
TOTAL SEWER EXPENSES			\$ 551,862.48	\$ 619,325.61	\$ 897,877.00
CSA-2A ENDING CASH BALANCE			\$ 26,564.33	\$ 346,188.91	\$ -

Service Area 2A– Bass Lake

2009-2010 Recommended Sewer Other Budgets

4712 SA 2A Assessment District Debt Service and Assessment District Reserve Fund

The facilities improvements required the district to borrow funds in the form of bonds or certificates of participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

4711 SA 2A ACO

This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures. The fund is not expected to accumulate money for major facility acquisitions or other improvements. That would be a capital improvement fund, which the district does not currently have.

CSA-2A BASS LAKE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
CSA2A ACO FUND ADMIN FUND:					
CSA-2A ACO FUND BEGINNING CASH BALANCE			\$ 853,582.34	\$ 894,077.48	\$ 402,238.00
CSA2A ACO FUND REVENUE:					
47110	640101	Interest on Cash	\$ 40,495.14	\$ 17,160.13	
CSA-2A ACO FUND REVENUE			\$ 40,495.14	\$ 17,160.13	\$ -
CSA2A ACO FUND EXPENSES:					
47110	750101	Opt Trans Out Opn Fund		\$ 509,000.00	\$ 146,248.00
47110	780100	Appropriation for Contingency			\$ 255,990.00
TOTAL CSA-2A ACO FUND EXPENSES			\$ -	\$ 509,000.00	\$ 402,238.00
CSA-2A ACO ENDING CASH BALANCE			\$ 894,077.48	\$ 402,237.61	\$ -
CSA2A BOND FUND ADMIN:					
CSA-2A BOND FUND BEGINNING CASH BALANCE			\$ 9,932.20	\$ 10,403.41	\$ 10,655.00
CSA2A BOND FUND REVENUE:					
47120	640101	Interest on Cash	\$ 471.21	\$ 252.08	
CSA-2A BOND FUND REVENUE			\$ 471.21	\$ 252.08	\$ -
CSA2A BOND FUND EXPENSES:					
47120	780100	Appropriation for Contingency		\$ -	\$ 10,655.00
TOTAL CSA-2A BOND FUND EXPENSES			\$ -	\$ -	\$ 10,655.00
CSA-2A BOND FUND ENDING CASH BALANCE			\$ 10,403.41	\$ 10,655.49	\$ -

CSA-2B & C Bass Lake

2009-2010 Recommended Water and Sewer Operations and Maintenance Budget

County Service Area 2B is located in Madera County Supervisorial District 5 along Bass Lake's south west shore. The sewer district was formed on October 21, 1975 by Resolution #75-004 and is part of CSA-2A district. The water district was formed on April 12, 1994 by Resolution 94-155. This Service Area provides water service for PG&E's campground and residents. The funding for this district's water and sewer system operations comes from an assessment.

The Water System, ID# 2000542, serves service areas SA-2B and SA-2C for a total of 26 improved residential, 44 commercial (PG&E campgrounds), and 5 standby units. The system is classified as a Transient Non-Community Water system. The surface water is pumped by submersible pumps from Bass Lake and is treated by a 100 gpm conventional filtration package surface water treatment plant built in 1990. The water is chlorinated then pumped to a 43,000 gallon storage tank which gravity feeds the system. The distribution system delivers water to the residents and the campgrounds through a combination of 2 to 6 inch diameter newer PVC and old iron pipe. There is a combination of Warf hydrants and fireboxes throughout the system for fire protection although the system does not meet County fire flow requirements. An older water line runs across US Forest Land to serve the residents of SA-2C from a single service point. The district does not maintain the water line from the distribution point to their individual cabins. There is no emergency generator backup or consumer water meters, but there is an auto dialer to report alarm conditions.

SA-2BC BASS LAKE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
SA-2bc FUND ADMN FUND BALANCE					
BEGINNING CASH BALANCE			\$ 239,219.69	\$ 244,526.00	\$ 215,403.00
SA-2bc WATER REVENUE:					
47201	640101	Interest on Cash	\$ 11,250.45	\$ 5,648.93	\$ 4,500.00
47201	660209	Sp Asmt - Delinquent Svc Chg	\$ 100.00	\$ -	
47201	660212	Service Chg - Wtr/Swr	\$ 37,360.00	\$ 16,860.00	\$ 9,588.00
TOTAL REVENUE			\$ 48,710.45	\$ 22,508.93	\$ 14,088.00
SA-2bc WATER SYSTEM EXPENSES:					
47201	720200	Clothing & Personal Supplies			\$ 150.00
47201	720300	Communication Services	\$ 226.03	\$ 394.39	\$ 750.00
47201	720600	Insurance Expense	\$ 142.00	\$ 142.00	\$ 153.00
47201	720800	Maintenance -Equipment			\$ 1,000.00
47201	720900	Maintenance Structures & Grounds			\$ 100.00
47201	720907	Maintenance - Water System	\$ 1,135.75	\$ 4,926.85	\$ 500.00
47201	720913	Direct Maintenance Expense - DEGS	\$ 28,351.18	\$ 27,155.12	\$ 35,000.00
47201	720915	Sp Dist Water/Sewer Chemicals	\$ 1,636.25	\$ 2,911.42	\$ 3,000.00
47201	720916	Water/Sewer Testing	\$ 1,386.00	\$ 2,167.00	\$ 2,500.00
47201	721000	Medical Dental & Lab Supplies			\$ 3,000.00
47201	721100	Memberships		\$ -	\$ 75.00
47201	721203	Other Miscellaneous			\$ 3,871.00
47201	721300	Office Expense	\$ 46.58	\$ -	
47201	721302	Postage			\$ 75.00
47201	721304	Miscellaneous Office Supplies			\$ 50.00
47201	721400	Professional & Specialized Services		\$ 5,310.00	\$ 100.00
47201	721403	Audit/Accounting Services	\$ 266.10		\$ 352.00
47201	721500	Pubs & Legal Notices		\$ -	\$ 125.00
47201	721601	Rent/Lease Co Vehicle		\$ 4.95	\$ 25.00
47201	721602	Rent & Lease Other Equip		\$ 50.00	\$ 150.00
47201	721800	Small Tools & Instruments			\$ 100.00
47201	721900	Special Departmental Expense			\$ 500.00

SA-2BC BASS LAKE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
47201	721940	SD- Water Purchase		\$ -	\$ 200.00
47201	722000	Transportation, Travel & Education	\$ 7.29	\$ 23.00	\$ 75.00
47201	722005	Reimbursement Employee Cars		\$ -	\$ 25.00
47201	722101	Gas & Electricity	\$ 8,102.43	\$ 8,974.07	\$ 9,500.00
47201	740200	Buildings and Improvements	\$ 2,509.97	\$ -	
47201	740300	Equipment			\$ 10,000.00
47201	780100	Appropriation for Contingency		\$ -	\$ 158,115.00
TOTAL WATER EXPENSES			\$ 43,809.58	\$ 52,058.80	\$ 229,491.00
SA-2BC ENDING CASH BALANCE			\$ 244,526.00	\$ 215,376.13	\$ -

Service Area 3 – Parksdale

2009-2010 Recommended Water and Sewer Operations and Maintenance Budget

Service Area 3 is located in Madera County Supervisorial District 4 and is located on County Road 28 between Avenue 13 and Avenue 14. This service area provides water and sewer service to both residential and commercial users.

The water system, ID#2010006, serves 514 residences, 15 commercial and 26 standby connections. This system consists of 3 wells with a combined production of 1905 gallons per minute, supplying a pressure system. The distribution system is asbestos cement and poly pipe and there have been leaks mainly on the poly service lines. Water meters are required, but have never been read, and the older ones are probably in need of replacement. The system does have generator backup at Well #2. We do not have an auto dialer to report alarm conditions. One of the wells is owned by Madera Unified School District. Currently staff is working with the District and LAFCO to facilitate a transfer the ownership of this well. California Department of Public Health (CDPH) requires operators of this system to hold a minimum D-1 Distribution Certification, all district operators meet or exceed this qualification.

This service area provides sewer service to 524 sewer connections, with an additional 38 standby parcels (that are currently paying the standby fee) and 15.1 commercial connections. The system consists of a plastic pipe collection system, one raw-sewage pumping station that is outfitted with undersized pumps. Currently Districts' staff is unplugging both pumps three to four times a week. The lift station is in need of an upgrade and has outlived its useful life. The flow from the lift station passes thru a gauging station. After flowing thru the metering station the wastewater becomes the responsibility of the City of Madera. Currently we are working with a developer on the redesign and reconstruction of the raw-sewage pumping station. If the cost of the replacement system is greater than the development fees, a 218 election will be necessary to provide for the reimbursement to the development. The collection system is in need of a complete flushing and camera inspection.

CSA-3 PARKSDALE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 33,662.58	\$ 18,268.00	\$ 21,317.00
CSA-3 WATER/SEWER REVENUE:					
47301	610100	Cur Sec Property Tax	\$ 307.94	\$ 311.57	\$ 265.00
47301	610200	Cur Unsecured Property Tax	\$ 0.48	\$ 0.46	
47301	610300	Prior Secured Property Tax	\$ 0.21	\$ 0.01	
47301	640101	Interest on Cash	\$ 1,471.79	\$ 448.09	
47301	640103	Interest on Property Tax Collected (Water)	\$ 83.51		
47301	640103	Interest on Property Tax Collected (Sewer)	\$ 88.08		
47301	654502	St - Community Development Block Grant	\$ 35,885.00		
47301	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 12,402.87	\$ 2,746.44	
47301	660212	Service Chg - Wtr/Swr (Water)	\$ 90,465.05	\$ 112,862.36	\$ 130,210.00
47301	673920	Misc Reimbursement - Other		\$ 137.04	
47301	680207	Opt Trans In ACO Fund (Water)		\$ -	
47302	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ 12,613.37	\$ 33,575.13	
47302	660212	Service Chg - Wtr/Swr (Sewer)	\$ 87,739.95	\$ 93,960.24	\$ 111,426.00
47302	680207	Opt Trans In ACO Fund (Sewer)		\$ -	\$ 83,634.00
47303	680207	Opt Trans In ACO Fund (Lights)			\$ 8,000.00
TOTAL REVENUE			\$ 241,058.25	\$ 244,041.34	\$ 333,535.00
CSA-3 WATER SYSTEM EXPENSES:					
47301	720200	Clothing & Personal Supplies			\$ 100.00
47301	720300	Communication Services		\$ -	\$ 200.00
47301	720600	Insurance Expense	\$ 5,966.00	\$ 5,966.00	\$ 5,262.00
47301	720601	General Insurance	\$ 748.50	\$ 828.00	\$ 941.00
47301	720800	Maintenance -Equipment		\$ 215.34	\$ 200.00
47301	720900	Maintenance Structures & Grounds			\$ 150.00
47301	720907	Maintenance - Water System	\$ 4,043.92	\$ 3,414.44	\$ 5,000.00
47301	720913	Direct Maintenance Expense - DEGS	\$ 38,071.52	\$ 48,899.86	\$ 45,000.00
47301	720915	Sp Dist Water/Sewer Chemicals		\$ -	\$ 100.00
47301	720916	Water/Sewer Testing	\$ 1,217.00	\$ 2,409.00	\$ 2,000.00
47301	721000	Medical Dental & Lab Supplies			\$ 100.00
47301	721100	Memberships	\$ 150.00	\$ 150.00	\$ 75.00
47301	721203	Other Miscellaneous			\$ 4,978.00

CSA-3 PARKSDALE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 33,662.58	\$ 18,268.00	\$ 21,317.00
47301	721300	Office Expense	\$ 23.29	\$ 282.62	
47301	721302	Postage			\$ 300.00
47301	721304	Miscellaneous Office Supplies			\$ 100.00
47301	721400	Professional & Specialized Services		\$ 435.90	\$ 200.00
47301	721403	Audit/Accounting Services	\$ 1,833.96		
47301	721427	Property Tax Admin Fee	\$ 6.00	\$ 8.00	
47301	721500	Notices		\$ -	\$ 300.00
47301	721601	Rent/Lease Co Vehicle		\$ 22.05	\$ 40.00
47301	721602	Rent & Lease Other Equip		\$ -	\$ 500.00
47301	721800	Small Tools & Instruments			\$ 200.00
47301	721900	Special Departmental Expense			\$ 1,000.00
47301	721940	SD- Water Purchase		\$ -	\$ 500.00
47301	722000	Transportation, Travel & Education			\$ 50.00
47301	722005	Reimbursement Employee Cars		\$ 8.19	\$ 20.00
47301	722101	Gas & Electricity	\$ 43,631.66	\$ 25,997.75	\$ 50,000.00
47301	740200	Buildings and Improvements		\$ 35,998.06	
47301	780100	Appropriation for Contingency		\$ -	\$ -
TOTAL WATER EXPENSES			\$ 95,691.85	\$ 124,635.21	\$ 117,316.00
CSA-3 SEWER SYSTEM EXPENSES:					
47302	720200	Clothing & Personal Supplies			\$ 200.00
47302	720300	Communication Services			\$ 600.00
47302	720600	Insurance Expense	\$ 5,967.00	\$ 5,967.00	\$ 5,261.00
47302	720601	General Insurance	\$ 748.50	\$ 828.00	\$ 941.00
47302	720800	Maintenance -Equipment			\$ 500.00
47302	720900	Maintenance Structures & Grounds			\$ 100.00
47302	720908	Maintenance - Sewer System	\$ 1,075.70	\$ 2,488.06	\$ 10,000.00
47302	720913	Direct Maintenance Expense - DEGS	\$ 27,215.72	\$ 38,205.58	\$ 40,000.00
47302	720915	Sp Dist Water/Sewer Chemicals		\$ -	\$ 100.00
47302	720916	Water/Sewer Testing		\$ -	\$ 100.00
47302	721100	Memberships		\$ -	\$ 75.00
47302	721203	Other Miscellaneous			\$ 4,157.00
47302	721300	Office Expense		\$ 23.82	
47302	721302	Postage			\$ 100.00
47302	721304	Miscellaneous Office Supplies			\$ 25.00
47302	721400	Professional & Specialized Services	\$ 986.85	\$ -	\$ 70,000.00
47302	721403	Audit/Accounting Services	\$ 1,833.96		\$ 2,422.00

CSA-3 PARKSDALE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 33,662.58	\$ 18,268.00	\$ 21,317.00
47302	721500	Publications & Legal Notices		\$ -	\$ 500.00
47302	721601	Rent/Lease Co Vehicle	\$ 4.20	\$ -	\$ 40.00
47302	721602	Rent/Lease Other Equipment			\$ 500.00
47302	721800	Small Tools & Instruments			\$ 100.00
47302	721900	Special Departmental Expense	\$ 71,572.65	\$ 71,280.33	\$ 2,000.00
47302	721940	SD- Water Purchase		\$ -	
47302	722000	Transportation, Travel & Education			\$ 50.00
47302	722005	Reimbursement Employee Cars		\$ -	\$ 20.00
47302	722101	Gas & Electricity	\$ 1,971.40	\$ 2,131.00	\$ 2,200.00
47302	722102	Sewer & Water Charges		\$ -	\$ 72,000.00
47302	740300	Equipment			\$ 5,000.00
47302	780100	Appropriation for Contingency		\$ -	\$ 6,434.00
TOTAL SEWER EXPENSES			\$ 111,375.98	\$ 120,923.79	\$ 223,425.00
CSA-3 STREET LIGHT EXPENSES:					
47303	720909	Maintenance - Street Lights	\$ 47.34	\$ 638.39	\$ 1,000.00
47303	720913	Direct Maintenance Expense - DEGS	\$ 1,137.61	\$ 541.83	\$ 1,000.00
47303	721203	Other Miscellaneous			\$ 111.00
47303	722101	Gas & Electricity	\$ 12,315.05	\$ 11,243.51	\$ 12,000.00
TOTAL STREET LIGHT EXPENSES			\$ 13,500.00	\$ 12,423.73	\$ 14,111.00
CSA-3 ENDING CASH BALANCE			\$ 54,153.00	\$ 4,326.61	\$ -

Service Area 3 – Parksdale

2009-2010 Recommended Water Other Budgets

WATER

In 1978, \$398,000 of special assessment bonds were sold to Farmers Home Administration to help finance the water system. The interest rate is 5%; the term is 40 years. Final payment is due July 2, 2017.

4732 SA 3 Assessment District Debt Service and Assessment District Reserve Fund

The recent facilities improvements required the district to borrow funds in the form of bonds or certificates of participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

4731 SA 3 ACO

This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures. The fund is not expected to accumulate money for major facility acquisitions or other improvements. That would be a capital improvement fund, which the district does not currently have.

CSA-3 PARKSDALE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
CSA3 ACO FUND ADMIN FUND:					
CSA-3 ACO FUND BEGINNING CASH BALANCE			\$ 85,413.98	\$ 89,466.13	\$ 91,634.00
CSA3 ACO FUND REVENUE:					
47310	640101	Interest on Cash	\$ 4,052.15	\$ 2,167.80	
47310	680252	Op Trns In - Improvement Fund			
CSA-3 ACO FUND REVENUE			\$ 4,052.15	\$ 2,167.80	\$ -
CSA3 ACO FUND EXPENSES:					
47310	750101	Opt Trans Out Opn Fund		\$ -	\$ 91,634.00
47310	780100	Appropriation for Contingency			
TOTAL CSA-3 ACO FUND EXPENSES			\$ -	\$ -	\$ 91,634.00
CSA-3 ACO ENDING CASH BALANCE			\$ 89,466.13	\$ 91,633.93	\$ -
CSA3 BOND FUND ADMIN:					
CSA-3 BOND FUND BEGINNING CASH BALANCE			\$ 14,332.72	\$ 32,802.43	\$ 35,561.00
CSA3 BOND FUND REVENUE:					
47320	640101	Interest on Cash	\$ 973.40	\$ 480.40	
47320	640103	Interest on Property Tax Collected	\$ 92.47	\$ -	
47320	660205	Sp Asmt - Bonds	\$ 19,449.55	\$ 19,934.12	
47320	660210	Sp Asmt - Delinquent Asmt	\$ 1,829.29	\$ 1,793.64	
CSA-3 BOND FUND REVENUE			\$ 22,344.71	\$ 22,208.16	\$ -
CSA3 BOND FUND EXPENSES:					
47320	730200	Bond Redemptions		\$ 12,000.00	
47320	730201	Bonds Redeemed Early		\$ -	
47320	730400	Interest on Bonds	\$ 3,875.00	\$ 7,450.00	
47320	780100	Appropriation for Contingency		\$ -	\$ 35,561.00
TOTAL CSA-3 BOND FUND EXPENSES			\$ 3,875.00	\$ 19,450.00	\$ 35,561.00
CSA-3 BOND FUND ENDING CASH BALANCE			\$ 32,802.43	\$ 35,560.59	\$ -

Service Area 5 – Eastside Acres

2009-2010 Recommended Sewer and Street Lights Operations and Maintenance Budget

County Service Area 5 is located in Madera County Supervisorial District 1 on the west side of the County adjacent to the City of Firebaugh. The district was formed on May 12, 1981 by Resolution 81-286. This district provides sewer and street light services for a residential development.

The sewer system's State Identification Number is 3420045. This system provides sewer service to the residential development and is operated by the City of Firebaugh under a contract. Under the contract the City of Firebaugh will provide service limited to 100 connections or an average daily flow of 70,000 gallons, whichever is greater. Resolution 80-47 specifies fees to be paid to the city for each connection. These fees are directly invoiced by the City and are based upon the city's current service charge as set by resolution.

There are 19 street lights in this district. Maintenance and servicing of these lights are performed by PG&E.

CSA-5 EASTSIDE ACRES VILLAGE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
CSA-5 FUND BEGINNING CASH BALANCE			\$ 49,455.42	\$ 51,577.76	\$ 53,715.00
CSA-5 STREET LIGHT FUND REVENUE:					
47501	610100	Current Secured Property Tax	\$ 5,254.97	\$ 5,822.04	\$ 4,949.00
47501	610200	Current Unsecured Property Tax	\$ 146.82	\$ 152.60	
47501	610300	Prior Secured Property Tax	\$ 24.07	\$ (169.00)	
47501	610400	Prior Unsecured Property Tax	\$ 4.73	\$ 5.12	
47501	610600	Current Supplemental Property Tax	\$ 361.16	\$ 77.86	
47501	610700	Prior Supplemental Property Tax	\$ 10.52	\$ (12.94)	
47501	640101	Interest on Cash	\$ 2,349.34	\$ 1,242.77	\$ 1,056.00
47501	640103	Interest on Property Tax	\$ 23.56	\$ 10.53	
47501	652900	St - H/O Property Tax Relief	\$ 70.40	\$ 68.74	
TOTAL CSA-5 STREET LIGHT REVENUE			\$ 8,245.57	\$ 7,197.72	\$ 6,005.00
CSA-5 STREET LIGHT EXPENSES:					
47501	720600	Insurance Expense	\$ 88.00	\$ 88.00	\$ 79.00
47501	720601	General Insurance	\$ 1,196.00	\$ 1,073.00	\$ 1,220.00
47501	721427	Property Tax Admin Fee	\$ 101.00	\$ 175.00	
47501	722101	Gas & Electricity	\$ 2,738.23	\$ 2,638.50	\$ 2,800.00
47501	780100	Appropriation for Contingency			\$ 36,621.00
TOTAL CSA-5 STREET LIGHT EXPENSES			\$ 4,123.23	\$ 3,974.50	\$ 40,720.00
CSA-5 ENDING CASH BALANCE			\$ 51,577.76	\$ 53,714.84	\$ 19,000.00

Service Area 5 – Eastside Acres Village

2009-2010 Recommended Sewer Other Budgets

SEWER

In 1982, \$125,200 of special assessment bonds were sold to Farmers Home Administration to help finance the sewer system. The interest rate is 5%; the term is 40 years. Final payment is due July 2, 2021.

4751 SA 5 Assessment District Debt Service and Assessment District Reserve Fund

The recent facilities improvements required the district to borrow funds in the form of bonds or certificates of participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

CSA-5 EASTSIDE ACRES VILLAGE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
CSA-5 BOND FUND ADMIN:					
CSA-5 BOND FUND BEGINNING CASH BALANCE			\$ 8,671.47	\$ 15,120.82	\$ 15,036.00
CSA-5 BOND FUND REVENUE:					
47510	640101	Interest on Cash	\$ 500.21	\$ 383.89	
47510	640103	Interest on Property Tax Collected	\$ 29.19	\$ 28.64	
47510	660205	Sp Asmt - Bonds	\$ 7,527.90	\$ 6,755.82	\$ 5,742.00
47510	660210	Sp Asmt - Delinquent Asmt	\$ 242.05	\$ 347.05	
CSA-5 BOND FUND REVENUE			\$ 8,299.35	\$ 7,515.40	\$ 5,742.00
CSA-5 BOND FUND EXPENSES:					
47510	730200	Bond Redemptions		\$ 4,000.00	\$ 4,000.00
47510	730201	Bonds Redeemed Early		\$ -	\$ -
47510	730400	Interest on Bonds	\$ 1,850.00	\$ 3,600.00	\$ 3,600.00
47510	780100	Appropriation for Contingency		\$ -	\$ 13,178.00
TOTAL CSA-5 BOND FUND EXPENSES			\$ 1,850.00	\$ 7,600.00	\$ 20,778.00
CSA-5 BOND FUND ENDING CASH BALANCE			\$ 15,120.82	\$ 15,036.22	\$ -

Service Area 14 – Chuk-chanse

2009-2010 Recommended Water, Sewer and Street Lights Operations and Maintenance Budget

This county service area is located on Road 28½ and Western Way. It provides water, sewer, lighting, and drainage services to 31 residential units and 1 contract for 3 sewer units. There are no standby units and little income from property tax so all funding comes from the improved and contract units. This system has a problem with delinquent payments causing a shortage in funds for operation and maintenance.

The Water System, ID# 2000724, consists of one well with the production of 31 gpm. The well supplies a 48,000 gallon bolted steel storage tank. Two booster pumps draw from the storage tank and pump into the hydro-pneumatic tank to pressurize the system. The distribution system is composed 2,847 feet of 6 inch asbestos-cement pipe, and 7 fire hydrants. There are no consumer water meters. The system is continuously chlorinated. Operation of this system requires a state certified operator with a D-1 Certificate. The system does not have an on site emergency generator, loss of system pressure is likely if power outages occur. During the 2007-08 year the telemetry and motor controls were upgraded with funding from a CDBG Grant. There is no SCADA or dialer to call in alarm conditions. There is an audible alarm that relies of the system residents to call in to notify districts personnel of a problem. System needs include SCADA system, generator backup, an additional well and increased storage to meet fire flow requirements.

The Sewer System consists of a collection system that is made up of 4,780 feet of 8 inch and 1,350 feet of 6 inch clay pipe, a lift station, and a pond system. In 2008, a CDBG Grant in excess of \$80,000 provided funds for cleaning and repairing the ponds. The operation of the plant requires a State Certified Grade 1 Wastewater Treatment Plant Operator.

The collection system is in need of a video inspection. There are indications that tree roots may be damaging the lines in some locations. The lift station is currently operating with one pump and needs upgrading including installation of a second pump. There are no alarms or SCADA system in place to report failures, in addition there is no on site emergency generator. Incorporating a SACDA system that would provide reporting of alarm conditions and wet well and pond levels with one for the water system is recommended when funds become available. The SCADA system provides the opportunity for remote monitoring and can save money by limiting the number of visits.

The Streetlights are funded by a recent 218 election.

The Drainage System consists of two ponding basins and an old drainage system. This system is also unfunded and therefore no maintenance has been performed.

CSA-14 CHUK-CHANSE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 10,103.84	\$ (28.73)	\$ 1,954.00
CSA-14 WATER/SEWER REVENUE:					
48300	640101	Interest on Cash	\$ 240.39	\$ 284.57	
48301	640103	Interest on Property Tax Collected (Water)	\$ 33.83		
48301	654502	At - Community Development Block Grant	\$ 18,800.00		
48301	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 5,550.43	\$ 17,495.06	\$ 22,556.00
48301	660212	Service Chg - Wtr/Swr (Water)	\$ 14,764.64	\$ 14,685.49	
48302	640103	Interest on Property Tax Collected (Sewer)	\$ 9.38		
48302	654502	St - Comm Dev Block Grant		\$ 87,898.00	
48302	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ 577.10		
48302	660212	Service Chg - Wtr/Swr (Sewer)	\$ 8,945.24	\$ 8,965.65	\$ 13,753.00
48304	660203	Sp Asmt - Lights		\$ 228.46	
48304	660212	Service Chg - lights			\$ 2,000.00
TOTAL REVENUE			\$ 48,921.01	\$ 129,557.23	\$ 36,309.00
CSA-14 WATER SYSTEM EXPENSES:					
48301	720300	Communication Services	\$ 725.40	\$ 395.71	
48301	720600	Insurance Expense	\$ 308.00	\$ 308.00	\$ 319.00
48301	720601	General Insurance	\$ 247.50	\$ 273.50	\$ 303.00
48301	720900	Maintenance Structures & Grounds			\$ 150.00
48301	720907	Maintenance - Water System	\$ 10,751.98	\$ 850.03	\$ 5,000.00
48301	720913	Direct Maintenance Expense - DEGS	\$ 20,202.94	\$ 12,120.15	\$ 7,201.00
48301	720915	Sp Dist Water/Sewer Chemicals	\$ 871.79	\$ 927.53	\$ 650.00
48301	720916	Water/Sewer Testing	\$ 320.50	\$ 1,240.00	\$ 1,000.00
48301	721100	Memberships	\$ 150.00	\$ 150.00	\$ 75.00
48301	721203	Other Miscellaneous			\$ 797.00
48301	721300	Office Expense	\$ 23.29	\$ -	
48301	721302	Postage			\$ 50.00
48301	721304	Miscellaneous Office Supplies			\$ 25.00
48301	721400	Professional & Specialized Services		\$ 375.00	
48301	721403	Audit/Accounting Services	\$ 111.48		\$ 147.00
48301	721500	Pubs & Legal Notices		\$ -	\$ 100.00

CSA-14 CHUK-CHANSE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
48301	721601	Rents & Leases County Vehicle	\$ 6.30	\$ -	\$ 50.00
48301	721602	Rent & Lease Other Equip			\$ 100.00
48301	721800	Small Tools & Instruments			\$ 25.00
48301	721900	Special Departmental Expense			\$ 400.00
48301	721940	SD- Water Purchase		\$ -	\$ 500.00
48301	722005	Reimbursement Employee Cars		\$ -	\$ 10.00
48301	722101	Gas & Electricity	\$ 5,280.74	\$ 8,487.42	\$ 6,000.00
48301	780100	Appropriation for Contingency		\$ -	
TOTAL WATER EXPENSES			\$ 38,999.92	\$ 25,127.34	\$ 22,902.00

CSA-14 SEWER SYSTEM EXPENSES:					
48302	720600	Insurance Expense	\$ 308.00	\$ 308.00	\$ 320.00
48302	720601	General Insurance	\$ 247.50	\$ 273.50	\$ 303.00
48302	720900	Maintenance Structures & Grounds			\$ 107.00
48302	720908	Maintenance - Sewer System	\$ 3,869.01	\$ 1,177.07	\$ 250.00
48302	720913	Direct Maintenance Expense - DEGS	\$ 12,085.84	\$ 8,744.59	\$ 9,000.00
48302	720915	Sp Dist Water/Sewer Chemicals			\$ 100.00
48302	721100	Memberships			\$ 75.00
48302	721203	Other Miscellaneous			\$ 996.00
48302	721302	Postage			\$ 40.00
48302	721304	Miscellaneous Office Supplies			\$ 20.00
48302	721400	Professional & Specialized Services	\$ 938.25	\$ -	
48302	721403	Audit/Accounting Services	\$ 111.48		
48302	721500	Publications & Legal Notices		\$ 326.17	\$ 50.00
48302	721602	Rent/Lease Other Equipment			\$ 500.00
48302	722101	Gas & Electricity	\$ 445.11	\$ 551.59	\$ 600.00
48302	740200	Bldgs & Improve		\$ 87,898.00	
48302	780100	Appropriation for Contingency			
TOTAL SEWER EXPENSES			\$ 18,005.19	\$ 99,278.92	\$ 12,361.00

CSA-14 STREET LIGHT EXPENSES:					
48304	720909	Maintenance - Street Lights		\$ -	
48304	722101	Gas & Electricity	\$ 2,048.47	\$ 2,926.51	\$ 3,000.00
48304	780100	Appropriation for Contingency			
TOTAL STREET LIGHT EXPENSES			\$ 2,048.47	\$ 2,926.51	\$ 3,000.00
CSA-14 ENDING CASH BALANCE			\$ (28.73)	\$ 2,195.73	\$ -

Service Area 16 – Sumner Hill

2009-2010 Recommended Water and Sewer Operations and Maintenance Budget

This county service area is located in Madera County Supervisorial District 1 and is located off of Road 204 at Killarney Drive. It provides water and sewer services to 37 improved and 12 standby residential connections.

The water system, ID#2000729, consists of 2 submersible pumps in the San Joaquin River supplying two parallel surface water treatment plants. These supply two storage tanks with a combined capacity of 160,000 gallons. Booster pumps push the water into a pressurized system. The two surface water treatment plants have a combined production of 180 gallons per minute after considering backwash and rinse cycles. The distribution system is plastic pipe. The system operates well, although it is high maintenance due to rapid changes that can occur in river quality, creating a need for treatment plant adjustments, as well as stricter turbidity requirements. There have been frequent low tanks in the summer months due to the high demands. At full build-out, there will be shortages due to the amount of water used by some of these homes and the lavish landscapes (sometimes as much as 10,000 gallons of water per day during the summer). The homes are metered and we do read the meters monthly. The system does not have a tiered rate for water usage.

The system does have generator backup to run the booster pumps for the pressure system and the treatment plant; however there is no generator at the river to run the pumps, therefore the treatment plant cannot operate during power failures without using trailer mounted generators. The system does have an auto dialer to call alarm conditions.

This service area provides sewer leach field to 37 connections and 12 standby connections. Each home has its own privately-maintained septic tank. The septic tank effluents flows to a county maintained collection system. The county system consists of two pump stations that are outfitted with two pumps in each station and a leach field. The system operates well, with the homeowners association policing themselves to insure that septic tanks are pumped regularly.

CSA-16 SUMNER HILL

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 3,756.92	\$ 5,551.67	\$ 12,824.00
CSA-16 WATER/SEWER REVENUE:					
48501	640101	Interest on Cash	\$ 244.69	\$ 279.57	
48501	640103	Interest on Property Tax Collected	\$ 22.56		
48501	660209	Sp Asmt - Delinquent Svc Chg	\$ 1,746.26	\$ 6,486.63	
48501	660210	Sp Asmt - Delinquent Asmt			
48501	660212	Service Chg - Wtr/Swr	\$ 82,230.32	\$ 95,392.06	\$ 88,798.00
48501	680207	Opt Trans In ACO Fund	\$ 35,000.00	\$ -	\$ 39,943.00
TOTAL WATER/SEWER REVENUE			\$ 119,243.83	\$ 102,158.26	\$ 128,741.00
CSA-16 WATER SYSTEM EXPENSES:					
48503	720200	Clothing & Personal Supplies			\$ 100.00
48503	720300	Communication Services	\$ 538.32	\$ 548.39	\$ 800.00
48503	720600	Insurance Expense	\$ 575.00	\$ 575.00	\$ 503.00
48503	720601	General Insurance	\$ 228.00	\$ 252.50	\$ 311.00
48503	720800	Maintenance -Equipment		\$ 1,196.61	\$ 600.00
48503	720900	Maintenance Structures & Grounds			\$ 150.00
48503	720907	Maintenance - Water System	\$ 8,155.65	\$ 1,406.27	\$ 5,000.00
48503	720913	Direct Maintenance Expense - DEGS	\$ 62,055.67	\$ 38,814.54	\$ 41,000.00
48503	720915	Sp Dist Water/Sewer Chemicals	\$ 6,533.24	\$ 7,694.12	\$ 8,000.00
48503	720916	Water/Sewer Testing	\$ 3,036.50	\$ 3,198.00	\$ 3,200.00
48503	721000	Medical Dental & Lab Supplies			\$ 750.00
48503	721100	Memberships	\$ 150.00	\$ 150.00	\$ 75.00
48503	721203	Other Miscellaneous			\$ 4,261.00
48503	721302	Postage			\$ 100.00
48503	721304	Miscellaneous Office Supplies			\$ 75.00
48503	721400	Professional & Specialized Services		\$ 6,550.00	\$ 5,625.00
48503	721403	Audit/Accounting Services	\$ 176.20		\$ 233.00
48503	721500	Pubs & Legal Notices		\$ -	\$ 200.00
48503	721601	Rent & Lease County Vehicle		\$ 1.80	\$ 25.00
48503	721602	Rent & Lease Other Equip		\$ -	\$ 500.00
48503	721800	Small Tools & Instruments			\$ 100.00

CSA-16 SUMNER HILL

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
48503	721940	SD- Water Purchase		\$ -	\$ 500.00
48503	722000	Transportation, Travel & Education			\$ 50.00
48503	722005	Reimbursement Employee Cars		\$ -	\$ 20.00
48503	722101	Gas & Electricity	\$ 25,333.08	\$ 21,912.10	\$ 25,000.00
48503	740300	Equipment			\$ 3,200.00
48503	780100	Appropriation for Contingency			\$ 21,898.00
TOTAL WATER EXPENSES			\$ 106,781.66	\$ 82,299.33	\$ 122,276.00

CSA-16 SEWER SYSTEM EXPENSES:					
48504	720200	Clothing & Personal Supplies			100.00
48504	720600	Insurance Expense	\$ 575.00	\$ 575.00	\$ 503.00
48504	720601	General Insurance	\$ 228.00	\$ 252.50	\$ 311.00
48504	720800	Maintenance -Equipment			\$ 250.00
48504	720900	Maintenance Structures & Grounds			\$ 100.00
48504	720908	Maintenance - Sewer System	\$ 602.47	\$ 1,731.17	\$ 1,000.00
48504	720913	Direct Maintenance Expense - DEGS	\$ 7,352.71	\$ 9,239.45	\$ 5,000.00
48504	720915	Sp Dist Water/Sewer Chemicals			\$ 50.00
48504	721100	Memberships			\$ 75.00
48504	721203	Other Miscellaneous			\$ 553.00
48504	721300	Office Expense	\$ 5.33	\$ -	
48504	721302	Postage			\$ 50.00
48504	721304	Miscellaneous Office Supplies			\$ 14.00
48504	721400	Professional & Specialized Services	\$ 882.90		\$ 5,000.00
48504	721403	Audit/Accounting Services	\$ 176.20		\$ 233.00
48504	721602	Rent/Lease Other Equipment			\$ 150.00
48504	721900	Special Departmental Expense			\$ 600.00
48504	722101	Gas & Electricity	\$ 773.48	\$ 791.67	\$ 850.00
48504	780100	Appropriation for Contingency			\$ 4,450.00
TOTAL SEWER EXPENSES			\$ 10,596.09	\$ 12,589.79	\$ 19,289.00
CSA-16 ENDING CASH BALANCE			\$ 5,623.00	\$ 12,820.81	\$ -

Service Area 16 – Sumner Hill

2009-2010 Recommended Water Other Budgets

4853 ACO

This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures. The fund is not expected to accumulate money for major plant acquisition or other improvements. That would be a capital improvement fund, which the district does not currently have.

CSA-16 SUMNER HILL

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
CSA16 ACO FUND ADMIN FUND:					
CSA-16 ACO FUND BEGINNING CASH BALANCE			\$ 71,686.16	\$ 38,997.95	\$ 39,943.00
CSA16 ACO FUND REVENUE:					
48530	601000	Trust Revenue			
48530	640101	Interest on Cash	\$ 2,311.79	\$ 944.94	
48530	657020	Fed - EPA Grant			
48530	680206	Op Trans In - Operating Fund			
48530	680252	Op Trns In - Improvement Fund			
CSA-16 ACO FUND REVENUE			\$ 2,311.79	\$ 944.94	\$ -
CSA16 ACO FUND EXPENSES:					
48530	730200	Bond Redemptions			
48530	750101	Opt Trans Out Opn Fund	\$ 35,000.00	\$ -	\$ 39,943.00
48530	780100	Appropriation for Contingency			
TOTAL CSA-16 ACO FUND EXPENSES			\$ 35,000.00	\$ -	\$ 39,943.00
CSA-16 ACO ENDING CASH BALANCE			\$ 38,997.95	\$ 39,942.89	\$ -

Service Area 19 – Rolling Hills

2009-2010 Recommended Water and Sewer Operations and Maintenance Budget

County Service Area Maintenance 19 serves water to 300 active connections, 29 standby connections and 33 commercial connections. The system is located between Avenue 11 and Avenue 10 ½ at Hwy 41 and requires a Distribution 1 Certificate to operate.

The system consists of two active wells producing approximately 1000 gallons per minute and a borrowed well from S & J Ranch which has been used during the summer. On July 12, 2007 the Board of Supervisors approved the assessment engineering report to improve the district's water system. Since that date a 330,000 gallon water tank and booster pumps have been installed along with water pipe and fire hydrants. These improvements have vastly improved the system. The old distribution system is asbestos cement pipe. Residential water meters are not required. However, commercial connections do require a water meter. The system is chlorinated. The system does have standby generators. The addition of a SCADA system in the fall of 2009 will help reduce operating costs by reducing the required visits to the plant.

CSA-19 ROLLING HILLS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 153,022.00	\$ 204,790.24	\$ 210,252.00
CSA-19 WATER REVENUE:					
48701	610100	Cur Sec Property Tax	\$ 22,361.38	\$ 24,507.65	\$ 20,832.00
48701	610200	Cur Unsecured Property Tax	\$ 626.89	\$ 644.87	
48701	610300	Prior Secured Property Tax	\$ 102.83	\$ (661.86)	
48701	610400	Prior Unsecured Property Tax	\$ 20.18	\$ 21.64	
48701	610600	Current Supplemental Property Tax	\$ 1,475.68	\$ 333.19	
48701	610700	Prior Supplemental Property Tax	\$ 42.52	\$ (53.80)	
48701	640101	Interest on Cash	\$ 7,791.99	\$ 5,478.08	
48701	640103	Interest on Property Tax Collected	\$ 139.50		
48701	652900	St- H/O Property Tax Rlf	\$ 300.66	\$ 290.58	
48701	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 7,659.82	\$ 61.01	
48701	660210	Sp Asmt - Delinquent Asmt	\$ 599.29		
48701	660212	Service Chg - Wtr/Swr (Water)	\$ 145,488.69	\$ 153,797.48	\$ 140,640.00
48701	680207	Opt Trans In ACO Fund			\$ -
TOTAL REVENUE			\$ 186,609.43	\$ 184,418.84	\$ 161,472.00
CSA-19 WATER SYSTEM EXPENSES:					
48701	720200	Clothing & Personal Supplies			\$ 150.00
48701	720300	Communication Services		\$ -	\$ 600.00
48701	720600	Insurance Expense	\$ 2,757.00	\$ 2,757.00	\$ 2,573.00
48701	720601	General Insurance	\$ 644.00	\$ 713.00	\$ 810.00
48701	720800	Maintenance -Equipment			\$ 1,000.00
48701	720900	Maintenance Structures & Grounds			\$ 200.00
48701	720907	Maintenance - Water System	\$ 2,714.17	\$ 5,153.17	\$ 4,000.00
48701	720913	Direct Maintenance Expense - DEGS	\$ 35,259.14	\$ 57,447.81	\$ 60,000.00
48701	720915	Sp Dist Water/Sewer Chemicals	\$ 6,224.98	\$ 5,317.19	\$ 7,000.00
48701	720916	Water/Sewer Testing	\$ 895.00	\$ 2,561.00	\$ 3,000.00
48701	721000	Medical Dental & Lab Supplies			\$ 1,000.00
48701	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
48701	721203	Other Miscellaneous			\$ 6,236.00
48701	721300	Office Expense	\$ 295.39	\$ 209.50	

CSA-19 ROLLING HILLS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
48701	721302	Postage			\$ 300.00
48701	721304	Miscellaneous Office Supplies			\$ 100.00
48701	721400	Professional & Specialized Services		\$ 435.90	\$ 12,200.00
48701	721403	Audit/Accounting Services	\$ 1,298.16		\$ 1,715.00
48701	721427	Property Tax Admin Fee	\$ 431.00	\$ 730.00	\$ 380.00
48701	721500	Pubs & Legal Notices		\$ 324.48	\$ 500.00
48701	721601	Rent & Lease County Vehicles	\$ 44.10	\$ 1.35	\$ 25.00
48701	721602	Rent & Lease Other Equip			\$ 1,000.00
48701	721800	Small Tools & Instruments			\$ 250.00
48701	721900	Special Departmental Expense			\$ 750.00
48701	721940	SD- Water Purchase		\$ -	\$ 1,000.00
48701	722000	Transportation, Travel & Education			\$ 100.00
48701	722005	Reimbursement Employee Cars	\$ 14.55	\$ 31.31	\$ 50.00
48701	722101	Gas & Electricity	\$ 77,198.20	\$ 69,605.79	\$ 80,000.00
48701	740200	Buildings and Improvements		\$ 1,016.40	
48701	780100	Appropriation for Contingency		\$ -	\$ 161,635.00
TOTAL WATER EXPENSES			\$ 127,925.69	\$ 146,453.90	\$ 346,724.00
CSA-19 ENDING CASH BALANCE			\$ 204,790.24	\$ 212,199.54	\$ 25,000.00

Service Area 19 – Rolling Hills

2009-2010 Recommended Water and Sewer Other Budgets

4874 Improvement

This fund was created as a capital project fund to account for costs of constructing new facilities. This should not be confused with a capital improvement fund, which would accumulate money for future improvements. The capital project fund accumulates the actual construction costs because they are not part of normal operations that are accounted for in fund 4870 and because the total costs of the project must be capitalized and the cost depreciated over the life of the improvement. Only the annual depreciation amount is to be recorded as part of normal operations.

4875 and 4876 Assessment District Debt Service and Assessment District Reserve Fund

The recent water system improvements required the district to borrow significant funds in the form of bonds. In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bonds.

CSA-19 ROLLING HILLS OTHER

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
SA19 ROLLING HILLS C/L WELL FUND					
SA19 ROLLING HILLS C/L WELL BEGINNING CASH BAL			\$ -	\$ -	\$ 100,975.00
SA19 ROLLING HILLS C/L WELL REVENUE:					
48720	601000	Trust Revenue			
48720	640101	Interest on Cash			
48720	660205	Sp Asmt - Bonds		\$ 100,975.82	
48720	680225	Op Trans In - Cash Pay			
48720	680252	Op Trns In - Improvement Fund			
SA19 ROLLING HILLS C/L WELL REVENUE			\$ -	\$ 100,975.82	\$ -
SA19 ROLLING HILLS C/L WELLEXPENSES:					
48720	721400	Prof & Spec Services			
48720	740200	Buildings & Improvements			
48720	780100	Appropriation for Contingency			\$ 100,975.00
SA19 ROLLING HILLS C/L WELL EXPENSES			\$ -	\$ -	\$ 100,975.00
SA19 ROLLING HILLS C/L WELL FUND ENDING CASH BAL			\$ -	\$ 100,975.82	\$ -
CSA19 IMPROVEMENT FUND:					
CSA-19 IMPROVEMENT BEGINNING CASH BALANCE			\$ 15,723.49	\$ 13,712.56	\$ 1,012,841.00
CSA19 IMPROVEMENT REVENUE:					
48740	601000	Trust Revenue			
48740	640101	Interest on Cash	\$ 1,434.83	\$ 48,253.16	
48740	673308	Private Contributions	\$ (26.00)		
48740	680225	Op Trans In - Cash Pay	\$ 214,680.41		
48740	680301	Bond Proceeds		\$ 2,910,171.79	
CSA-19 IMPROVEMENT REVENUE			\$ 216,089.24	\$ 2,958,424.95	\$ -

CSA-19 ROLLING HILLS OTHER

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
CSA19 IMPROVEMENT EXPENSES:					
48740	721400	Prof & Spec Services	\$ 28,093.17	\$ 39,593.00	
48740	721403	Audit/Acctg Services		\$ 3,430.00	
48740	731350	Refund Donations		\$ 31,996.23	
48740	740200	Buildings & Improvements	\$ 46,755.20	\$ 1,773,890.29	
48740	780100	Appropriation for Contingency			\$ 1,012,841.00
TOTAL CSA-19 IMPROVEMENT EXPENSES			\$ 74,848.37	\$ 1,848,909.52	\$ 1,012,841.00
CSA-19 IMPROVEMENT FUND ENDING CASH BALANCE			\$ 156,964.36	\$ 1,123,227.99	\$ -
CSA19 DEBT SERVICE FUND:					
4875	491100	F/B Unres Undes			\$ 39,303.00
CSA-19 DEBT SERVICE FUND BEGINNING CASH BALANCE			\$ -	\$ -	\$ 39,303.00
CSA19 DEBT SERVICE FUND REVENUE:					
48750	601000	Trust Revenue			
48750	640101	Interest on Cash		\$ 93.02	
48750	640103	Interest on Property Tax Collected			
48750	660205	Sp Asmt - Bonds		\$ 123,359.02	
48750	660227	csa 19 Cash Payments			
CSA-19 DEBT SERVICE FUND REVENUE			\$ -	\$ 123,452.04	\$ -
CSA19 DEBT SERVICE FUND EXPENSES:					
48750	721400	Prof & Spec Svc			
48750	730200	Bond Redemptions			
48750	730201	Bonds Redeemed Early			
48750	730400	Interest on Bonds		\$ 84,148.76	
48750	750119	Op Trans Out - Improvement Fund			
48750	780100	Appropriation for Contingency			\$ 39,303.00
TOTAL CSA-19 DEBT SERVICE FUND EXPENSES			\$ -	\$ 84,148.76	\$ 39,303.00
CSA-19 DEBT SERVICE FUND ENDING CASH BALANCE			\$ -	\$ 39,303.28	\$ -

CSA-19 ROLLING HILLS OTHER

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
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CSA19 PREPAYMENT FUND:

48760	491100	F/B Unres Undes		\$ 186,459.97	\$ 190,978.00
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CSA-19 PREPAYMENT FUND BEGINNING CASH BALANCE	\$	-	\$	186,459.97	\$	190,978.00
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CSA19 PREPAYMENT FUND REVENUE:

48760	601000	Trust Revenue			
48760	640101	Interest on Cash	\$ 13,234.82	\$ 4,517.99	
48760	640103	Interest on Property Tax Collected			
48760	660205	Sp Asmt - Bonds			
48760	660227	csa 19 Cash Payments	\$ 387,905.56		

CSA-19 PREPAYMENT FUND REVENUE	\$	401,140.38	\$	4,517.99	\$	-
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CSA19 PREPAYMENT FUND EXPENSES:

48760	721400	Prof & Spec Svc			
48760	730200	Bond Redemptions			
48760	730201	Bonds Redeemed Early			
48760	730400	Interest on Bonds			
48760	750119	Op Trans Out - Improvement Fund	\$ 214,680.41	\$ -	
48760	780100	Appropriation for Contingency			\$ 190,978.00

TOTAL CSA-19 PREPAYMENT FUND EXPENSES	\$	214,680.41	\$	-	\$	190,978.00
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CSA-19 PREPAYMENT FUND ENDING CASH BALANCE	\$	186,459.97	\$	190,977.96	\$	-
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LMD-2 – Broadview

2009-2010 Recommended Street Light Operations and Maintenance Budget

This maintenance districts provides street light to the Broadview Terrace community within the town of Oakhurst. There are 32 streetlights that are serviced and maintained by PG&E. The revenue for this district comes from property taxes. The revenue and cash balance is more than adequate for the services provided.

Lighting Mtce 2 Broadview

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
		BEGINNING CASH BALANCE	\$ 84,552.50	\$ 88,791.41	\$ 94,512.00
LD-02 LIGHTING DISTRICT REVENUE:					
15100	610100	Cur Sec Property Tax	\$ 3,856.60	\$ 8,291.41	\$ 3,855.00
15100	610200	Cur Unsecured Property Tax	\$ 157.87	\$ 220.27	\$ 158.00
15100	610300	Prior Secured Property Tax	\$ -	\$ (214.79)	
15100	610400	Prior Unsecured Property Tax	\$ 0.15	\$ 7.40	
15100	610600	Current Supplemental Property Tax	\$ 197.97	\$ 113.78	
15100	610700	Prior Supplemental Property Tax	\$ 0.19	\$ (18.01)	
15100	640101	Interest on Cash	\$ 2,991.94	\$ 2,207.11	\$ 1,875.00
15100	640103	Interest on Property Tax Collected	\$ -		
15100	652900	St- H/O Property Tax Rlf	\$ 51.34	\$ 99.30	\$ 953.00
		TOTAL STREET LIGHT REVENUE	\$ 7,256.06	\$ 10,706.47	\$ 6,841.00
LD-02 LIGHTING DISTRICT EXPENSES:					
15100	721427	Prop Tax Admin Fee	\$ 144.00	\$ 394.00	\$ 400.00
15100	721500	Pubs & Legal Notices			
15100	722101	Gas & Electricity	\$ 2,873.15	\$ 4,592.37	\$ 4,750.00
15100	780100	Appropriation for Contingency			\$ 96,203.00
		TOTAL STREET LIGHT EXPENSES	\$ 3,017.15	\$ 4,986.37	\$ 101,353.00
		LD-02 ENDING CASH BALANCE	\$ 88,791.41	\$ 94,511.51	\$ -

ROADS SPECIAL DISTRICTS

Maintenance District – 1 Hidden Lakes Estates

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 1](#) is located in Madera County Supervisory District 1 on Millerton Lake's North Shore and accessed south, east and west from road 216. The district has approximately 231 parcels and 3.82 paved miles with .85 miles of unpaved road for a total of 4.67 miles of road.

Hidden Lakes Estates was formed on August 13, 1963 by Resolution 63-338 and is approximately 166 acres in size. When the district was formed there was no direct assessment set for road maintenance and the roads were not constructed to County standards and therefore not accepted as County roads or as maintenance district roads. The only road in Hidden Lakes Estates that is maintained by Madera County Road Department is Hidden Lakes Boulevard. Hidden Lakes Boulevard is also County road 216 and is therefore maintained by the Road Department. All subdivision roads are offered for dedication as per County Council opinion dated August 07, 1975 Recorded Book 1241 pages 156-158 canceling conveyance of real estate for nonpayment of property taxes.

A one time road maintenance direct assessment was levied in 1988-89, the unspent balance will be budgeted each year until exhausted. A small percentage of property taxes have been allocated for this district for road maintenance in the past fiscal year budgets, \$1,000.00 to \$2,000.00 for emergency repairs. In 1999 the property owners were offered to assess themselves \$100.00 per parcel for road maintenance, this was rejected by the majority of the homeowners. Pre-Prop. 13 funded by a percentage of the property taxes received by the district and included in the MD-1 Water budget.

MD-01 HIDDEN LAKES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD-01 ROAD EXPENSES:					
15202	720906	MTCE-ROADS	\$ 185.64	\$ 162.97	\$ 4,000.00
TOTAL ROAD EXPENSES			\$ 185.64	\$ 162.97	\$ 4,000.00

Maintenance District 5 - Mountain Ranches

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 5](#) is located in Madera County Supervisory District 1 eighteen miles north east of Madera and accessed east and west from road 400. The District has approximately 50 parcels and has .63 miles of paved roads.

Mountain Ranches was formed on November 27, 1962 by resolution 62-395 and is approximately 80 acres in size. When the district was formed there was no direct assessment set for road maintenance, this area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads and included in the County maintained road system. County road 400 "River Road" was specifically omitted from district maintenance. Pre-Prop. 13 funded by a percentage of the property taxes received by the district and included in the MD-5 Water budget.

MD-05 MOUNTAIN RANCHES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD-05 ROAD EXPENSES:					
15302	720906	MTCE-ROADS	\$ 2,000.00	\$ 260.11	\$ 3,000.00
TOTAL ROAD EXPENSES			\$ 2,000.00	\$ 260.11	\$ 3,000.00

Maintenance District 6 – Lake Shore Park

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 6](#) is located in Madera County Supervisory District 5 along Bass Lake's northeast shore and is accessed south from road 274. The District has approximately 40 parcels and has .35 miles of paved roads.

Lake Shore Park was formed on February 26, 1963 by resolution 63-109 and is approximately 7 acres in size. When the District was formed there was no direct assessment set for road maintenance, this area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads and included in the County maintained road system. Pre-Prop. 13 funded by a percentage of the property taxes received by the district and included in the MD-6 Water and Sewer budget.

MD-06 LAKE SHORE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD-06 ROAD EXPENSES:					
15402	720906	MTCE-ROADS	\$ 898.56	\$ 6,750.53	\$ 20,000.00
TOTAL ROAD EXPENSES			\$ 898.56	\$ 6,750.53	\$ 20,000.00

Maintenance District 7 – Marina View

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 7](#) is located in Madera County Supervisory District 5 along Bass Lake's northeast shore and is accessed east from road 274. The District has approximately 94 parcels and has .68 miles of paved roads.

Marina View was formed on June 25, 1963 by resolution 63-286 and is approximately 35 acres in size. When the District was formed there was no direct assessment set for road maintenance, this area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads and included in the County maintained road system. Pre-Prop. 13 funded by a percentage of the property taxes received by the district and included in the MD-7 Water and Sewer budget.

MD-07 MARINA VIEW

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD-07 ROAD EXPENSES:					
15502	720906	MTCE-ROADS	\$ 1,603.39	\$ 20,000.00	\$ 14,000.00
15502	721403	Audit/Accounting Services	\$ 330.84	\$ -	\$ -
TOTAL ROAD EXPENSES			\$ 1,934.23	\$ 20,000.00	\$ 14,000.00

Maintenance District 8-B – North Fork

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 8-B](#) is located in Madera County Supervisory District 5 in the town of North Fork and accessed north from road 225. The District has approximately 7 parcels and has .36 miles of paved roads with curb and gutter.

North Fork zone “B” was formed On June 27, 1995 By Resolution 95-163 and is approximately 7 acres in size. “B” is an acronym for the zone of benefit within Maintenance District 8-A which is a water and sewer district. The creation of zone “B” allowed for lands to be divided and other services to be provided for other than sewer and water, such as roads and the maintenance of said roads. A direct assessment of \$100 per parcel, per year was set for road maintenance during the formation. Non-County Roads not included in the County maintained road system.

MD - 08 NORTH FORK ZONE B

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 9,791.91	\$ 10,973.46	\$ 9,948.00
MD-08 B NORTH FORK ZONE B ROAD REVENUE:					
15680	640101	Interest on Cash	\$ 479.14	\$ 266.80	
15680	640103	Interest on Property Tax Collected	\$ 2.41		
15680	660201	Sp Asmt - Rds	\$ 700.00	\$ 500.00	\$ 595.00
TOTAL ROADS REVENUE			\$ 1,181.55	\$ 766.80	\$ 595.00
MD-08 B NORTH FORK ZONE B EXPENSES:					
15680	720906	Mtce - Roads		\$ 1,792.46	\$ 2,590.00
15680	721403	Audit/Acctg Svcs		\$ -	\$ 55.00
15680	780100	Appropriation for Contingency		\$ 7,898.00	\$ 7,898.00
TOTAL ROAD EXPENSES				\$ 9,690.46	\$ 10,543.00
MD-08 B ENDING CASH BALANCE			\$ 10,973.46	\$ 2,049.80	\$ -

Maintenance District 9 – Bonadelle Ranchos No. 5

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 9](#) is located in Madera County Supervisory District 1 four miles northeast of Madera and is accessed south from State Highway 145. The District has approximately 146 parcels and has 3.77 miles of paved roads.

Bonadelle Ranchos No.5 was formed on April 14, 1964 by resolution 64-143 and is approximately 374 acres in size. When the District was formed there was no direct assessment set for road maintenance, this area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads included in the County maintained road system. Pre-Prop. 13 funded by property taxes received by the district .

MD - 09 BONADELLE RANCHOS 5

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 89,888.74	\$ 108,719.22	\$ 123,920.00
MD-09 BONADELLE RANCHOS 5 ROAD REVENUE:					
15700	610100	Cur Sec Property Tax	\$ 15,603.02	\$ 17,028.25	\$ 14,474.00
15700	610200	Cur Unsecured Property Tax	\$ 442.84	\$ 453.45	
15700	610300	Prior Secured Property Tax	\$ 72.54	\$ (439.26)	
15700	610400	Prior Unsecured Property Tax	\$ 14.24	\$ 15.23	
15700	610600	Current Supplemental Property Tax	\$ 1,021.28	\$ 235.79	
15700	610700	Prior Supplemental Property Tax	\$ 29.18	\$ (37.07)	
15700	640101	Interest on Cash	\$ 4,487.08	\$ 2,672.05	
15700	640103	Interest on Property Tax Collected	\$ 70.24		
15700	652900	St- H/O Property Tax Rlf	\$ 212.52	\$ 204.44	
TOTAL ROADS REVENUE			\$ 21,952.94	\$ 20,132.88	\$ 14,474.00
MD-09 BONADELLE RANCHOS 5 ROAD EXPENSES:					
15700	720600	Insurance Expense	\$ 188.00	188.00	\$ 167.00
15700	720906	Mtce - Roads	\$ 2,633.46	\$ 2,760.89	\$ 70,000.00
15700	721427	Property Tax Administration Fee	\$ 301.00	\$ 498.00	\$ 325.00
15700	780100	Appropriation for Contingency	\$ -		\$ 67,902.00
TOTAL ROAD EXPENSES			\$ 3,122.46	\$ 3,446.89	\$ 138,394.00
MD-09 ENDING CASH BALANCE			\$ 108,719.22	\$ 125,405.21	\$ -

Maintenance District 10 – Bonadelle No. 1-4, 6, 8, 10 & Madera Ranchos 1-6

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 10](#) is located in Madera County Supervisory District 1 nine miles east of the City of Madera and accessed south from State Highway 145, north & south from avenue 15 and north & south from avenue 12. The District has approximately 3,338 parcels and has 79.91 paved miles of roads.

Madera Ranchos was formed on April 14, 1964 by resolution 64-144 and is approximately 5,355 acres in size. When the District was formed there was no direct assessment set for road maintenance, this area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads included in the County maintained road system. Pre-Prop. 13 funded by property taxes received by the district .

MD - 10 BONNADELLE/MADERA RANCHOS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 764,957.45	\$ 922,267.91	\$ 978,810.00
MD-10 BONADELLE /MADERA RANCHOS ROAD REVENUE:					
15800	610100	Cur Sec Property Tax	\$ 491,960.96	\$ 541,548.24	\$ 460,316.00
15800	610200	Cur Unsecured Property Tax	\$ 13,926.21	\$ 14,383.85	
15800	610300	Prior Secured Property Tax	\$ 2,282.43	\$ (14,092.95)	
15800	610400	Prior Unsecured Property Tax	\$ 448.14	\$ 483.04	
15800	610600	Current Supplemental Property Tax	\$ 32,989.97	\$ 7,397.92	
15800	610700	Prior Supplemental Property Tax	\$ 947.11	\$ (1,171.30)	
15800	640101	Interest on Cash	\$ 30,808.22	\$ 19,658.99	
15800	640103	Interest on Property Tax Collected	\$ 2,220.09		
15800	652900	St- H/O Property Tax Rlf	\$ 6,682.60	\$ 6,484.50	
TOTAL ROADS REVENUE			\$ 582,265.73	\$ 574,692.29	\$ 460,316.00
MD-10 BONADELLE/MADERA RANCHOS ROAD EXPENSES:					
15800	720600	Insurance Expense	\$ 3,934.00	3,934.00	\$ 3,497.00
15800	720906	Mtce - Roads	\$ 411,258.28	\$ 450,679.54	\$ 600,000.00
15800	721427	Property Tax Administration Fee	\$ 9,484.00	\$ 16,171.00	\$ 9,500.00
15800	721602	Rent/Lease Other Equipment			\$ 1,020.00
15800	721900	Special Department Exp			\$ 3,030.00
15800	722101	Gas & Electricity	\$ 278.99	\$ 284.78	\$ 320.00
15800	780100	Appropriation for Contingency		-	\$ 821,759.00
TOTAL ROAD EXPENSES			\$ 424,955.27	\$ 471,069.32	\$ 1,439,126.00
MD-10 ENDING CASH BALANCE			\$ 922,267.91	\$ 1,025,890.88	\$ -

Maintenance District 11 – Bass Lake Heights 1-3

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 11](#) is located in Madera County Supervisory District 5 five miles East of Oakhurst and accessed northeast from road 426. The District has approximately 108 parcels and has .98 paved miles of roads.

Bass Lake Heights was formed On June 3, 1964 By Resolution 64-253 and is approximately 44 acres in size. When the District was formed there was no direct assessment set for road maintenance, this area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads and included in the County maintained road system. Pre-Prop. 13 funded by property taxes received by the district.

MD - 11 BASS LAKE HTS 1 - 3

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 23,684.51	\$ 31,561.47	\$ 38,400.00
MD-11 BASS LAKE HTS 1-3 ROAD REVENUE:					
15900	610100	Cur Sec Property Tax	\$ 8,146.18	\$ 8,850.23	\$ 7,523.00
15900	610200	Cur Unsecured Property Tax	\$ 231.07	\$ 235.29	
15900	610300	Prior Secured Property Tax	\$ 37.85	\$ (243.24)	
15900	610400	Prior Unsecured Property Tax	\$ 7.45	\$ 7.91	
15900	610600	Current Supplemental Property Tax	\$ 546.84	\$ 123.23	
15900	610700	Prior Supplemental Property Tax	\$ 15.74	\$ (19.75)	
15900	640101	Interest on Cash	\$ 1,228.96	\$ 791.58	
15900	640103	Interest on Property Tax Collected	\$ 36.83		
15900	652900	St- H/O Property Tax Rlf	\$ 110.88	\$ 106.08	
TOTAL ROADS REVENUE			\$ 10,361.80	\$ 9,851.33	\$ 7,523.00
MD-11 BASS LAKE HTS 1-3 ROAD EXPENSES:					
15900	720600	Insurance Expense	\$ 49.00	49.00	\$ 43.00
15900	720906	Mtce - Roads	\$ 2,278.84	\$ 2,659.12	\$ 15,000.00
15900	721427	Property Tax Administration Fee	\$ 157.00	\$ 265.00	\$ 160.00
15900	780100	Appropriation for Contingency			\$ 30,720.00
TOTAL ROAD EXPENSES			\$ 2,484.84	\$ 2,973.12	\$ 45,923.00
MD-11 ENDING CASH BALANCE			\$ 31,561.47	\$ 38,439.68	\$ -

Maintenance District 13 – Lake Madera Country Estates

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 13](#) is located in Madera County Supervisory District 1 eight miles northeast of Madera and accessed south from avenue 21, Raymond Road. The District has approximately 497 parcels and has 14.30 miles of paved roads.

Lake Madera Country Estates was formed on July 7, 1964 By Resolution 64-299 and is approximately 1,141 acres in size. When the District was formed there was no direct assessment set for road maintenance, this area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads and included in the County maintained road system. Pre-Prop. 13 funded by property taxes received by the district.

MD - 13 LAKE MADERA COUNTRY ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 95,542.59	\$ 161,537.80	\$ 205,456.00
MD-13 LAKE MADERA COUNTRY ESTATES ROAD REVENUE:					
16000	610100	Cur Sec Property Tax	\$ 65,778.70	\$ 71,667.62	\$ 60,917.00
16000	610200	Cur Unsecured Property Tax	\$ 1,873.21	\$ 1,915.74	
16000	610300	Prior Secured Property Tax	\$ 306.80	\$ (1,701.22)	
16000	610400	Prior Unsecured Property Tax	\$ 60.16	\$ 64.39	
16000	610600	Current Supplemental Property Tax	\$ 4,315.28	\$ 997.84	
16000	610700	Prior Supplemental Property Tax	\$ 122.35	\$ (150.58)	
16000	640101	Interest on Cash	\$ 5,413.96	\$ 3,996.67	
16000	640103	Interest on Property Tax Collected	\$ 297.12		
1600	652900	St- H/O Property Tax Rlf	\$ 899.20	\$ 863.92	
TOTAL ROADS REVENUE			\$ 79,066.78	\$ 77,654.38	\$ 60,917.00
MD-13 LAKE MADERA COUNTRY ESTATES ROAD EXPENSES:					
16000	720600	Insurance Expense	\$ 714.00	714.00	\$ 634.00
16000	720906	Mtce - Roads	\$ 11,088.57	\$ 24,487.09	\$ 60,000.00
16000	721427	Property Tax Administration Fee	\$ 1,269.00	\$ 2,146.00	\$ 1,300.00
16000	780100	Appropriation for Contingency			\$ 204,439.00
TOTAL ROAD EXPENSES			\$ 13,071.57	\$ 27,347.09	\$ 266,373.00
MD-13 ENDING CASH BALANCE			\$ 161,537.80	\$ 211,845.09	\$ -

Maintenance District 14 – Bonadelle Ranchos No. 9

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 14](#) is located in Madera County Supervisory District 1 thirteen miles east of Madera and accessed west from State Highway 41 and south from avenue 15. The District has approximately 183 parcels and has 3.90 miles of paved roads.

Bonadelle Ranchos number 9 was formed On August 4, 1964 by resolution 64-341 and is approximately 309 acres in size. When the District was formed there was no direct assessment set for road maintenance, this area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads and included in the County maintained road system. Pre-Prop. 13 funded by property taxes received by the district.

MD - 14 BONADELLE RANCHOS 9

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 425,778.66	\$ 481,606.00	\$ 498,902.00
MD-14 BONADELLE RANCHOS 9 ROAD REVENUE:					
16100	610100	Cur Sec Property Tax	\$ 36,151.83	\$ 40,393.78	\$ 34,335.00
16100	610200	Cur Unsecured Property Tax	\$ 1,023.69	\$ 1,073.88	
16100	610300	Prior Secured Property Tax	\$ 167.76	\$ (1,035.11)	
16100	610400	Prior Unsecured Property Tax	\$ 32.94	\$ 36.03	
16100	610600	Current Supplemental Property Tax	\$ 2,440.01	\$ 541.79	
16100	610700	Prior Supplemental Property Tax	\$ 70.10	\$ (85.75)	
16100	640101	Interest on Cash	\$ 20,690.68	\$ 11,756.02	
16100	640103	Interest on Property Tax Collected	\$ 163.38		
16100	652900	St- H/O Property Tax Rlf	\$ 491.24	\$ 484.14	
TOTAL ROADS REVENUE			\$ 61,231.63	\$ 53,164.78	\$ 34,335.00
MD-14 BONADELLE RANCHOS 9 ROAD EXPENSES:					
16100	720600	Insurance Expense	\$ 195.00	195.00	\$ 173.00
16100	720906	Mtce - Roads	\$ 4,512.29	\$ 30,954.88	\$ 250,000.00
16100	721427	Property Tax Administration Fee	\$ 697.00	\$ 1,206.00	\$ 715.00
16100	780100	Appropriation for Contingency			\$ 282,349.00
TOTAL ROAD EXPENSES			\$ 5,404.29	\$ 32,355.88	\$ 533,237.00
MD-14 ENDING CASH BALANCE			\$ 481,606.00	\$ 502,414.90	\$ -

Maintenance District 15 – Fine Gold Creek and addition 1 & 2

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 15](#) is located in Madera County Supervisory District 5 three miles northwest of North Fork and accessed east from road 223. The District has approximately 50 parcels and has 1.08 miles of paved roads, .72 miles of chipped sealed road and .09 mile of unpaved road for a total of 1.89 miles of road.

Fine Gold Creek was formed on October 13, 1964 By Resolution 64-411 and is approximately 78.82 acres in size. When the District was formed there was no direct assessment set for road maintenance, this area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads and included in the County maintained road system. Pre-Prop. 13 funded by property taxes received by the district.

MD - 15 FINE GOLD CREEK & ADD 1

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 2,186.39	\$ 2,616.21	\$ 1,251.00
MD-15 FINE GOLD CREEK & ADD 1 ROAD REVENUE:					
16200	610100	Cur Sec Property Tax	\$ 1,619.88	\$ 1,836.19	\$ 1,190.00
16200	610200	Cur Unsecured Property Tax	\$ 45.28	\$ 48.24	
16200	610300	Prior Secured Property Tax	\$ 7.41	\$ (50.21)	
16200	610400	Prior Unsecured Property Tax	\$ 1.45	\$ 1.61	
16200	610600	Current Supplemental Property Tax	\$ 107.32	\$ 23.86	
16200	610700	Prior Supplemental Property Tax	\$ 3.10	\$ (3.96)	
16200	640101	Interest on Cash	\$ 121.18	\$ 60.43	
16200	640103	Interest on Property Tax Collected	\$ 7.22		
16200	652900	St- H/O Property Tax Rlf	\$ 21.70	\$ 21.74	
TOTAL ROADS REVENUE			\$ 1,934.54	\$ 1,937.90	\$ 1,190.00
MD-15 FINE GOLD CREEK & ADD 1 ROAD EXPENSES:					
16200	720600	Insurance Expense	\$ 94.00	94.00	\$ 84.00
16200	720906	Mtce - Roads	\$ 1,379.72	\$ 3,000.00	\$ 1,100.00
16200	721427	Property Tax Administration Fee	\$ 31.00	\$ 55.00	\$ 35.00
16200	780100	Appropriation for Contingency			\$ 1,222.00
TOTAL ROAD EXPENSES			\$ 1,504.72	\$ 3,149.00	\$ 2,441.00
MD-15 ENDING CASH BALANCE			\$ 2,616.21	\$ 1,405.11	\$ -

Maintenance District 16 – Mountain View

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 16](#) is located in Madera County Supervisory District 5 four miles northeast of Oakhurst and accessed east from road 222. The District has approximately 39 parcels and has .55 mile of paved road and .08 mile of unpaved road for a total of .63 mile of road.

Mountain View was formed on January 12, 1965 By Resolution 65-30 and is approximately 79 acres in size. When the District was formed there was no direct assessment set for road maintenance, this area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads included in the County maintained road system. Pre-Prop. 13 funded by property taxes received by the district.

MD - 16 MOUNTAIN VIEW

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 39,754.20	\$ 48,187.03	\$ 54,051.00
16300	MD-16 MOUNTAIN VIEW ROAD REVENUE:				
16300	610100	Cur Sec Property Tax	\$ 6,330.54	\$ 6,597.36	\$ 4,250.00
16300	610200	Cur Unsecured Property Tax	\$ 179.52	\$ 175.32	
16300	610300	Prior Secured Property Tax	\$ 29.40	\$ (169.10)	
16300	610400	Prior Unsecured Property Tax	\$ 5.77	\$ 5.90	
16300	610600	Current Supplemental Property Tax	\$ 402.88	\$ 96.67	
16300	610700	Prior Supplemental Property Tax	\$ 11.43	\$ (14.86)	
16300	640101	Interest on Cash	\$ 1,989.19	\$ 1,185.55	
16300	640103	Interest on Property Tax Collected	\$ 28.34		
16300	652900	St- H/O Property Tax Rlf	\$ 86.16	\$ 79.04	
TOTAL ROADS REVENUE			\$ 9,063.23	\$ 7,955.88	\$ 4,250.00
MD-16 MOUNTAIN VIEW ROAD EXPENSES:					
16300	720600	Insurance Expense	\$ 31.00	31.00	\$ 28.00
16300	720906	Mtce - Roads	\$ 477.40	\$ 1,280.80	\$ 30,000.00
16300	721427	Property Tax Administration Fee	\$ 122.00	\$ 198.00	\$ 125.00
16300	780100	Appropriation for Contingency			\$ 28,148.00
TOTAL ROAD EXPENSES			\$ 630.40	\$ 1,509.80	\$ 58,301.00
MD-16 ENDING CASH BALANCE			\$ 48,187.03	\$ 54,633.11	\$ -

Maintenance District 17 – Valley Lake Ranchos

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 17](#) is located in Madera County Supervisory District 1 six miles northeast of Madera and accessed east from road 28 ½ and north from avenue 21. The District has approximately 423 parcels and has 3.66 miles of paved roads, 7.46 miles of road that has been oil penetrated and .50 mile of unpaved road for a total of 13.23 miles of road.

Valley Lake Ranchos was formed on January 12, 1965 by resolution 65-31 and is approximately 446 acres in size. When the District was formed there was no direct assessment set for road maintenance, this area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads included in the County maintained road system. Pre-Prop. 13 funded by property taxes received by the district.

MD - 17 VALLEY LAKE RANCHOS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 65,491.03	\$ 112,218.14	\$ 163,068.00
MD-17 VALLEY LAKE RANCHOS ROAD REVENUE:					
16400	610100	Cur Sec Property Tax	\$ 69,013.35	\$ 77,784.64	\$ 41,225.00
16400	610200	Cur Unsecured Property Tax	\$ 1,972.18	\$ 2,096.75	
16400	610300	Prior Secured Property Tax	\$ 322.89	\$ (1,256.14)	
16400	610400	Prior Unsecured Property Tax	\$ 63.01	\$ 70.35	
16400	610600	Current Supplemental Property Tax	\$ 3,957.53	\$ 1,040.81	
16400	610700	Prior Supplemental Property Tax	\$ 107.07	\$ (142.85)	
16400	640101	Interest on Cash	\$ 3,772.60	\$ 2,924.77	
16400	640103	Interest on Property Tax Collected	\$ 305.29		
16400	652900	St- H/O Property Tax Rlf	\$ 946.88	\$ 945.76	
TOTAL ROADS REVENUE			\$ 80,460.80	\$ 83,464.09	\$ 41,225.00
MD-17 VALLEY LAKE RANCHOS ROAD EXPENSES:					
16400	720600	Insurance Expense	\$ 660.00	660.00	\$ 587.00
16400	720906	Mtce - Roads	\$ 31,742.69	\$ 22,401.13	\$ 60,000.00
16400	721427	Property Tax Administration Fee	\$ 1,331.00	\$ 2,333.00	\$ 1,350.00
16400	780100	Appropriation for Contingency			\$ 142,356.00
TOTAL ROAD EXPENSES			\$ 33,733.69	\$ 25,394.13	\$ 204,293.00
MD-17 ENDING CASH BALANCE			\$ 112,218.14	\$ 170,288.10	\$ -

Maintenance District 18 – Leisure Acres

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 18](#) is located in Madera County Supervisory District 5 four miles southwest of North Fork and accessed south from road 200. The District has approximately 53 parcels and has 1.76 miles of paved roads.

Leisure Acres was formed on March 23, 1965 by resolution 65-86 and is approximately 464 acres in size. When the District was formed there was no direct assessment set for road maintenance, this area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads included in the County maintained road system. Pre-Prop. 13 funded by property taxes received by the district.

MD - 18 LEISURE ACRES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 112,921.06	\$ 123,989.76	\$ 137,009.00
MD-18 LEISURE ACRES ROAD REVENUE:					
16500	610100	Cur Sec Property Tax	\$ 9,986.64	\$ 11,331.93	\$ 6,885.00
16500	610200	Cur Unsecured Property Tax	\$ 281.88	\$ 300.92	
16500	610300	Prior Secured Property Tax	\$ 46.20	\$ (267.04)	
16500	610400	Prior Unsecured Property Tax	\$ 9.05	\$ 10.08	
16500	610600	Current Supplemental Property Tax	\$ 647.23	\$ 148.54	
16500	610700	Prior Supplemental Property Tax	\$ 18.40	\$ (23.19)	
16500	640101	Interest on Cash	\$ 5,406.07	\$ 3,042.16	
16500	640103	Interest on Property Tax Collected	\$ 44.67		
16500	652900	St- H/O Property Tax Rlf	\$ 135.24	\$ 135.64	
TOTAL ROADS REVENUE			\$ 16,575.38	\$ 14,679.04	\$ 6,885.00
MD-18 LEISURE ACRES ROAD EXPENSES:					
16500	720600	Insurance Expense	\$ 88.00	88.00	\$ 78.00
16500	720906	Mtce - Roads	\$ 5,226.68	\$ 242.76	\$ 100,000.00
16500	721427	Property Tax Administration Fee	\$ 192.00	\$ 338.00	\$ 195.00
16500	780100	Appropriation for Contingency			\$ 43,621.00
TOTAL ROAD EXPENSES			\$ 5,506.68	\$ 668.76	\$ 143,894.00
MD-18 ENDING CASH BALANCE			\$ 123,989.76	\$ 138,000.04	\$ -

Maintenance District 20 – Hidden Oaks Estates

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 20](#) is located in Madera County Supervisory District 5 in the town of Oakhurst and accessed south from State Highway 41 by way of Royal Oaks Drive and Pine Ridge Way. The District has approximately 45 parcels and has .83 miles of paved roads.

Hidden Oaks Estates was formed on September 14, 1965 by resolution 65-241 and is approximately 60 acres in size. When the District was formed there was no direct assessment set for road maintenance, this area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads included in the County maintained road system. Pre-Prop. 13 funded by property taxes received by the district.

MD - 20 HIDDEN OAKS ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 1,507.22	\$ 2,296.35	\$ 2,720.00
MD-20 HIDDEN OAKS ESTATES ROAD REVENUE:					
16900	610100	Cur Sec Property Tax	\$ 733.27	\$ 828.75	\$ 574.00
16900	610200	Cur Unsecured Property Tax	\$ 20.74	\$ 21.97	
16900	610300	Prior Secured Property Tax	\$ 3.38	\$ (24.96)	
16900	610400	Prior Unsecured Property Tax	\$ 0.67	\$ 0.74	
16900	610600	Current Supplemental Property Tax	\$ 53.29	\$ 10.97	
16900	610700	Prior Supplemental Property Tax	\$ 1.55	\$ (1.84)	
16900	640101	Interest on Cash	\$ 81.77	\$ 58.11	
16900	640103	Interest on Property Tax Collected	\$ 3.37		
16900	652900	St- H/O Property Tax Rlf	\$ 9.96	\$ 9.90	
TOTAL ROADS REVENUE			\$ 908.00	\$ 903.64	\$ 574.00
MD-20 HIDDEN OAKS ESTATES ROAD EXPENSES:					
16900	720600	Insurance Expense	\$ 41.00	41.00	\$ 37.00
16900	720906	Mtce - Roads	\$ 63.87	\$ 344.48	\$ 1,600.00
16900	721427	Property Tax Administration Fee	\$ 14.00	\$ 25.00	\$ 16.00
16900	780100	Appropriation for Contingency			\$ 1,641.00
TOTAL ROAD EXPENSES			\$ 118.87	\$ 410.48	\$ 3,294.00
MD-20 ENDING CASH BALANCE			\$ 2,296.35	\$ 2,789.51	\$ -

Maintenance District 21 – Madera Acres, Estates, Knolls, Highlands & Country Club 2009-2010 Recommended Road Maintenance Budget

[Maintenance District 21](#) is located in Madera County Supervisory District 2 and is located 1 mile north of the City of Madera and accessed west from road 27 and east & west from road 26. The District has approximately 2,892 parcels and has 61.13 miles of paved roads.

Maintenance District 21 was formed by combining five maintenance districts that were contingent to each other for a larger property tax base to enable Madera County to provide its citizens improved public services.

Maintenance District 21 was formed on November 23, 1965 by resolution 65-310 and is approximately 2,780 acres in size. When the District was formed there was no direct assessment set for road maintenance, this area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads included in the County maintained road system. Pre-Prop. 13 funded by property taxes received by the district.

MD - 21 MADERA ACRES/KNOLLS ETC

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 250,274.64	\$ 303,626.51	\$ 348,012.00
MD-21 MADERA ACRES/KNOLLS ETC ROAD REVENUE:					
17000	610100	Cur Sec Property Tax	\$ 230,529.41	\$ 252,025.08	\$ 161,500.00
17000	610200	Cur Unsecured Property Tax	\$ 6,540.03	\$ 6,705.02	
17000	610300	Prior Secured Property Tax	\$ 1,071.62	\$ (6,662.97)	
17000	610400	Prior Unsecured Property Tax	\$ 210.52	\$ 225.29	
17000	610600	Current Supplemental Property Tax	\$ 15,472.65	\$ 3,480.89	
17000	610700	Prior Supplemental Property Tax	\$ 444.56	\$ (552.22)	
17000	640101	Interest on Cash	\$ 13,334.95	\$ 7,366.56	
17000	640103	Interest on Property Tax Collected	\$ 1,042.45		
17000	652900	St- H/O Property Tax Rlf	\$ 3,138.68	\$ 3,023.08	
TOTAL ROADS REVENUE			\$ 271,784.87	\$ 265,610.73	\$ 161,500.00
MD-21 MADERA ACRES/KNOLLS ETC ROAD EXPENSES:					
17000	720600	Insurance Expense	\$ 2,900.00	2,900.00	\$ 2,578.00
17000	720906	Mtce - Roads	\$ 210,608.00	\$ 188,386.51	\$ 315,000.00
17000	721427	Property Tax Administration Fee	\$ 4,445.00	\$ 7,529.00	\$ 4,450.00
17000	721900	Special Dept Exp			\$ 6,000.00
17000	722101	Gas & Electricity	\$ 120.00		\$ 130.00
17000	722102	Swr & Wtr Charges	\$ 360.00	\$ 480.00	\$ 550.00
17000	780100	Appropriation for Contingency			\$ 180,804.00
TOTAL ROAD EXPENSES			\$ 218,433.00	\$ 199,295.51	\$ 509,512.00
MD-21 ENDING CASH BALANCE			\$ 303,626.51	\$ 369,941.73	\$ -

Maintenance District 23 – Coarsegold Highlands

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 23](#) is located in Madera County Supervisory District 5 three miles south of Coarsegold and accessed south from County road 417. The District has approximately 26 parcels and has .29 miles of paved roads.

Coarsegold Highlands was formed on November 14, 1967 by resolution 67-352 and is approximately 37 acres in size. When the District was formed there was no direct assessment set for road maintenance, this area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads and included in the County maintained road system. Pre-Prop. 13 funded by property taxes received by the district.

MD - 23 COARSEGOLD HIGHLANDS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 5,872.73	\$ 7,503.86	\$ 8,970.00
MD-23 COARSEGOLD HIGHLANDS ROAD REVENUE:					
17300	610100	Cur Sec Property Tax	\$ 1,277.43	\$ 1,708.27	\$ 1,020.00
17300	610200	Cur Unsecured Property Tax	\$ 36.18	\$ 45.74	
17300	610300	Prior Secured Property Tax	\$ 5.91	\$ (36.43)	
17300	610400	Prior Unsecured Property Tax	\$ 1.16	\$ 1.52	
17300	610600	Current Supplemental Property Tax	\$ 91.21	\$ 18.20	
17300	610700	Prior Supplemental Property Tax	\$ 2.62	\$ (2.94)	
17300	640101	Interest on Cash	\$ 297.00	\$ 187.56	
17300	640103	Interest on Property Tax Collected	\$ 5.84		
17300	652900	St- H/O Property Tax Rlf	\$ 17.38	\$ 20.62	
TOTAL ROADS REVENUE			\$ 1,734.73	\$ 1,942.54	\$ 1,020.00
MD-23 COARSEGOLD HIGHLANDS ROAD EXPENSES:					
17300	720600	Insurance Expense	\$ 14.00	14.00	\$ 13.00
17300	720906	Mtce - Roads	\$ 64.60	\$ 268.96	\$ 8,000.00
17300	721427	Property Tax Administration Fee	\$ 25.00	\$ 50.00	\$ 30.00
17300	780100	Appropriation for Contingency			\$ 1,947.00
TOTAL ROAD EXPENSES			\$ 103.60	\$ 332.96	\$ 9,990.00
MD-23 ENDING CASH BALANCE			\$ 7,503.86	\$ 9,113.44	\$ -

Maintenance District 24 – Teaford Meadows Lakes

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 24](#) is located in Madera County Supervisory District 5 six miles northwest of the town of North Fork and accessed east from road 223. The District has approximately 64 parcels and has .46 miles of paved roads.

Teaford Meadows Lakes was formed on May 21, 1968 by resolution 68-211 and approximately 25 acres in size. When the District was formed there was no direct assessment set for road maintenance, this area receives a portion of property taxes to assist in road maintenance. These roads are also minor rural County roads and included in the County maintained road system. Pre-Prop. 13 funded by a percentage of the property taxes received by the district and included in the MD-24 Water and Sewer budget.

MD-24 TEAFORD MEADOWS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACUTALS 2008-2009	RECOMMENDED 2009 - 2010
MD-24 ROAD EXPENSES:					
17402	720906	MTCE-ROADS	\$ 2,564.39	\$ 2,417.11	\$ 2,000.00
TOTAL ROAD EXPENSES			\$ 2,564.39	\$ 2,417.11	\$ 2,000.00

Maintenance District 25 –Bass Lake Annex

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 25](#) is located in Madera County Supervisory District 5 three and one half miles northwest of North Fork and accessed west from road 222. The District has approximately 63 parcels and has .86 miles of paved roads.

Bass Lake Annex was formed on October 7, 1969 by resolution 69-338 and approximately 62 acres in size. When the District was formed there was no direct assessment set for road maintenance, this area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads and included in the County maintained road system. Pre-Prop. 13 funded by property taxes received by the district.

MD - 25 BASS LAKE 3 & 4 ANNEX

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 25,994.44	\$ 31,156.27	\$ 34,958.00
MD-25 BASS LAKE 3&4 ANNEX ROAD REVENUE:					
17500	610100	Cur Sec Property Tax	\$ 3,942.13	\$ 4,077.42	\$ 2,763.00
17500	610200	Cur Unsecured Property Tax	\$ 110.85	\$ 107.24	
17500	610300	Prior Secured Property Tax	\$ 18.16	\$ (119.59)	
17500	610400	Prior Unsecured Property Tax	\$ 3.57	\$ 3.62	
17500	610600	Current Supplemental Property Tax	\$ 255.67	\$ 59.78	
17500	610700	Prior Supplemental Property Tax	\$ 7.36	\$ (9.66)	
17500	640101	Interest on Cash	\$ 1,291.98	\$ 767.87	
17500	640103	Interest on Property Tax Collected	\$ 17.58		
17500	652900	St- H/O Property Tax Rlf	\$ 53.18	\$ 48.34	
TOTAL ROADS REVENUE			\$ 5,700.48	\$ 4,935.02	\$ 2,763.00
MD-25 BASS LAKE 3&4 ANNEX ROAD EXPENSES:					
17500	720600	Insurance Expense	\$ 41.00	41.00	\$ 37.00
17500	720906	Mtce - Roads	\$ 421.65	\$ 622.49	\$ 27,000.00
17500	721427	Property Tax Administration Fee	\$ 76.00	\$ 123.00	\$ 80.00
17500	780100	Appropriation for Contingency			\$ 10,604.00
TOTAL ROAD EXPENSES			\$ 538.65	\$ 786.49	\$ 37,721.00
MD-25 ENDING CASH BALANCE			\$ 31,156.27	\$ 35,304.80	\$ -

Maintenance District 26 – Cedar Valley No. 1, 2 and 3

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 26](#) is located in Madera County Supervisory District 5 and is located six miles north of Oakhurst and accessed east from State Highway 41. The District has approximately 168 parcels and has 4.29 miles of paved roads consisting mainly of single lane roads and has .54 miles of unpaved road way for a total of 4.83 miles of road.

Cedar Valley was formed on June 9, 1970 by resolution 70-227 and approximately 283 acres in size. When the District was formed there was no direct assessment set for road maintenance.

A direct assessment of \$25.00 per parcel, per year for road maintenance was approved July 02, 1985 by resolution no. 85-270. This area also receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads and included in the County maintained road system. Pre-Prop. 13 funded by property taxes received by the district.

MD - 26 CEDAR VALLEY 1-3

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 37,908.46	\$ 52,593.15	\$ 60,308.00
MD-26 CEDAR VALLEY 1-3 ROAD REVENUE:					
17600	610100	Cur Sec Property Tax	\$ 11,902.12	\$ 13,066.05	\$ 8,458.00
17600	610200	Cur Unsecured Property Tax	\$ 335.13	\$ 345.12	
17600	610300	Prior Secured Property Tax	\$ 54.94	\$ (361.32)	
17600	610400	Prior Unsecured Property Tax	\$ 10.80	\$ 11.59	
17600	610600	Current Supplemental Property Tax	\$ 795.58	\$ 178.14	
17600	610700	Prior Supplemental Property Tax	\$ 22.97	\$ (28.91)	
17600	640101	Interest on Cash	\$ 1,947.80	\$ 1,333.93	
17600	640103	Interest on Property Tax Collected	\$ 73.89		
17600	652900	St- H/O Property Tax Rlf	\$ 160.76	\$ 155.54	
17600	660201	Sp Asmt - Rds	\$ 4,087.50	\$ 4,062.50	\$ 3,570.00
17600	660210	Sp Asmt - Delinquent Asmt	\$ 385.98	\$ 27.88	
TOTAL ROADS REVENUE			\$ 19,777.47	\$ 18,790.52	\$ 12,028.00
MD-26 CEDAR VALLEY 1-3 ROAD EXPENSES:					
17600	720600	Insurance Expense	\$ 241.00	241.00	\$ 214.00
17600	720800	Mtce - Equipment	\$ -	230.86	\$ 300.00
17600	720906	Mtce - Roads	\$ 4,622.78	\$ 9,100.08	\$ 33,000.00
17600	721427	Property Tax Administration Fee	\$ 229.00	\$ 391.00	\$ 250.00
17600	780100	Appropriation for Contingency			\$ 38,572.00
TOTAL ROAD EXPENSES			\$ 5,092.78	\$ 9,962.94	\$ 72,336.00
MD-26 ENDING CASH BALANCE			\$ 52,593.15	\$ 61,420.73	\$ -

Maintenance District 29-A – Oak Creek – Indian Springs

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 29-A](#) is located in Madera County Supervisory District 5 and is located one mile east of Oakhurst and accessed north from road 427. The District has approximately 194 parcels and has 6.49 miles of paved road and .74 miles of unpaved for a total of 7.23 miles of road.

Oak Creek – Indian Springs was formed on July 28, 1992 by resolution 92-248 and is approximately 709 acres in size. A direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-county roads and not included in the county maintained road system

MD - 29A OAKCREEK BRIDGE ZONE A

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 44,287.07	\$ 60,195.14	\$ 76,245.00
MD-29A OAKCREEK BRIDGE ZONE A ROAD REVENUE:					
18000	640101	Interest on Cash	\$ 2,305.67	\$ 1,524.77	
18000	640103	Interest on Property Tax Collected	\$ 72.22		
18000	660201	Sp Asmt - Rds	\$ 18,750.00	\$ 18,650.00	\$ 16,490.00
18000	660210	Sp Asmt - Delinquent Asmt	\$ 508.25	\$ 685.25	
TOTAL ROADS REVENUE			\$ 21,636.14	\$ 20,860.02	\$ 16,490.00
MD-29A OAKCREEK BRIDGE ZONE A ROAD EXPENSES:					
18000	720600	Insurance Expense	\$ 356.00	356.00	\$ 317.00
18000	720906	Mtce - Roads	\$ 5,372.07	\$ 4,454.20	\$ 30,000.00
18000	721403	Audit/Acctg Svcs			\$ 60.00
18000	780100	Appropriation for Contingency			\$ 62,358.00
TOTAL ROAD EXPENSES			\$ 5,728.07	\$ 4,810.20	\$ 92,735.00
MD-29A ENDING CASH BALANCE			\$ 60,195.14	\$ 76,244.96	\$ -

Maintenance District 30 - Trabuco Road

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 30](#) is located in Madera County Supervisory District 5 two miles west of Coarsegold and is accessed north from road 415. The District has approximately 266 parcels and has 11.24 paved miles of road, .11 mile of chipped sealed road and 2.04 miles of unpaved roads for a total of 13.39 miles of roads.

Trabuco Road was formed on March 26, 1974 by resolution 74-177 and is approximately 2,348 acres in size. After the District was formed there was a direct assessment of \$100.00 per parcel, per year for road maintenance approved on August 19, 1997 by resolution 97-203. This area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads included in the County maintained road system. Pre-Prop. 13 funded by property taxes received by the district. To date the District has performed all of its road repairs and routine maintenance, they have Road Maintenance Committee that monitors their budget prepared by the County and oversees all maintenance procedures.

MD - 30 TRABUCO ROAD

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 102,752.28	\$ 50,218.26	\$ 172.00
MD-30 TRABUCO ROAD ROAD REVENUE:					
18100	610100	Cur Sec Property Tax	\$ 25,630.33	\$ 28,305.52	\$ 18,700.00
18100	610200	Cur Unsecured Property Tax	\$ 720.96	\$ 747.28	
18100	610300	Prior Secured Property Tax	\$ 118.22	\$ (760.92)	
18100	610400	Prior Unsecured Property Tax	\$ 23.21	\$ 25.08	
18100	610600	Current Supplemental Property Tax	\$ 1,716.15	\$ 382.56	
18100	610700	Prior Supplemental Property Tax	\$ 49.49	\$ (61.72)	
18100	640101	Interest on Cash	\$ 2,045.91	\$ 483.67	
18100	640103	Interest on Property Tax Collected	\$ 205.13		
18100	652900	St- H/O Property Tax Rlf	\$ 345.82	\$ 336.78	
18100	660201	Sp Asmt - Rds	\$ 25,450.00	\$ 25,000.00	\$ 22,440.00
18100	660210	Sp Asmt - Delinquent Asmt	\$ 241.00	\$ 1,012.93	
TOTAL ROADS REVENUE			\$ 56,546.22	\$ 55,471.18	\$ 41,140.00
MD-30 TRABUCO ROAD ROAD EXPENSES:					
18100	720600	Insurance Expense	\$ 668.00	668.00	\$ 594.00
18100	720906	Mtce - Roads	\$ 107,918.24	\$ 101,579.19	\$ 40,158.00
18100	721403	Audit/Acctg Svcs			\$ 60.00
18100	721427	Property Tax Administration Fee	\$ 494.00	\$ 847.00	\$ 500.00
18100	780100	Appropriation for Contingency			
TOTAL ROAD EXPENSES			\$ 109,080.24	\$ 103,094.19	\$ 41,312.00
MD-30 ENDING CASH BALANCE			\$ 50,218.26	\$ 2,595.25	\$ -

Maintenance District 31 – Deer Run

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 31](#) is located in Madera County Supervisory District 5 six miles north of Oakhurst and is accessed east from State Highway 41 by way of Cedar Valley Drive. The District has approximately 16 parcels and has .92 miles of paved roads.

Deer Run was formed on august 17, 1976 by resolution 76-391 and is approximately 39 acres in size. When the District was formed there was no direct assessment set for road maintenance, this area receives a portion of property tax to assist in road maintenance. These roads are also minor rural County roads included in the County maintained road system. Pre-Prop. 13 funded by property taxes received by the district.

MD - 31 DEER RUN

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 130,469.18	\$ 141,733.92	\$ 149,600.00
MD-31 DEER RUN ROAD REVENUE:					
18200	610100	Cur Sec Property Tax	\$ 4,853.22	\$ 5,274.35	\$ 3,740.00
18200	610200	Cur Unsecured Property Tax	\$ 132.82	\$ 135.33	
18200	610300	Prior Secured Property Tax	\$ 21.83	\$ (163.50)	
18200	610400	Prior Unsecured Property Tax	\$ 4.28	\$ 4.54	
18200	610600	Current Supplemental Property Tax	\$ 334.91	\$ 70.69	
18200	610700	Prior Supplemental Property Tax	\$ 9.83	\$ (12.04)	
18200	640101	Interest on Cash	\$ 6,262.10	\$ 3,449.39	
18200	640103	Interest on Property Tax Collected	\$ 21.41		
18200	652900	St- H/O Property Tax Rlf	\$ 63.62	\$ 60.88	
TOTAL ROADS REVENUE			\$ 11,704.02	\$ 8,819.64	\$ 3,740.00
MD-31 DEER RUN ROAD EXPENSES:					
18200	720600	Insurance Expense	\$ 46.00	46.00	\$ 41.00
18200	720906	Mtce - Roads	\$ 300.28	\$ 323.68	\$ 100,000.00
18200	721427	Property Tax Administration Fee	\$ 93.00	\$ 158.00	\$ 95.00
18200	780100	Appropriation for Contingency			\$ 53,204.00
TOTAL ROAD EXPENSES			\$ 439.28	\$ 527.68	\$ 153,340.00
MD-31 ENDING CASH BALANCE			\$ 141,733.92	\$ 150,025.88	\$ -

Maintenance District 32 – West Road

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 32](#) is located in Madera County Supervisory District 5 two miles east of Oakhurst and accessed north from road 426 on John West road. The District has approximately 159 parcels and has 8.21 miles of paved roads and .20 miles of unpaved and un-named roads for a total of 8.41 miles of road. Roads were constructed as all weather roads, a special arrangement was made between the Board of Supervisors and Bass Lake Associates in 1977 which allowed the property to be divided and sold before the roads were paved.

West Road was formed on March 01, 1977 by resolution 77-136 and is approximately 297.01 acres in size. When the District was formed there was no direct assessment set for road maintenance. Resolution 81-395 set a 225.00 per acre fee on parcel divisions. A direct assessment of \$100.00 per parcel, per year for road maintenance was approved July 2, 1985 by resolution 85-274.

Fair Oaks Drive, Fair Oaks Place and Fair Oaks Court are minor rural County roads included in the County maintained road system and also funded by MD-32 for road maintenance. All other roads in MD-32 are non-county roads and not included in the county maintained road system and are maintained by MD-32 road assessment funds.

MD - 32 WEST ROAD

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 27,846.48	\$ 28,783.46	\$ 21,663.00
MD-32 WEST ROAD ROAD REVENUE:					
18300	640101	Interest on Cash	\$ 1,113.43	\$ 561.70	
18300	660201	Sp Asmt - Rds	\$ 15,700.00	\$ 15,500.00	\$ 13,175.00
18300	660210	Sp Asmt - Dlelquent Asmt	\$ 114.50	\$ 374.87	
18300	640103	Interest on Property Tax Collected	\$ 55.65		
18300	652900	St- H/O Property Tax Rlf			
TOTAL ROADS REVENUE			\$ 16,983.58	\$ 16,436.57	\$ 13,175.00
MD-32 WEST ROAD ROAD EXPENSES:					
18300	720600	Insurance Expense	\$ 456.00	456.00	\$ 406.00
18300	720906	Mtce - Roads	\$ 2,875.60	\$ 10,434.05	\$ 19,000.00
18300	721403	Audit/Acctg Svcs			\$ 60.00
18300	750104	Op Trans Out - Debt Svc Fund	\$ 12,237.00	\$ 11,950.00	\$ 12,200.00
18300	750105	Op Trans Out - Bond Res	\$ 478.00	\$ 717.00	\$ 717.00
18300	721427	Property Tax Administration Fee			
18300	780100	Appropriation for Contingency			\$ 2,455.00
TOTAL ROAD EXPENSES			\$ 16,046.60	\$ 23,557.05	\$ 34,838.00
MD-32 ENDING CASH BALANCE			\$ 28,783.46	\$ 21,662.98	\$ -

MD - 32 OTHER

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010 BUDGET
MD-32 FUND RURAL DEV LOAN DEBT SERVICE FUND BALANCE					
BEGINNING CASH BALANCE			\$ -	\$ -	\$ 416.00
MD-32 RURAL DEV LOAN DEBT SERVICE REVENUE:					
18330	640101	Interest on Cash	\$ 331.00	\$ 143.71	
18330	680206	Op Trans In - Operating Fund	\$ 25,600.00	\$ 25,000.00	\$ 25,510.00
TOTAL RURAL DEV LOAN DEBT SERV REV			\$ 25,931.00	\$ 25,143.71	\$ 25,510.00
MD-32 RURAL DEV LOAN DEPT SERV EXPENSES:					
18330	730300	Retire Other L/T Debt	\$ 8,822.00	12,788.70	\$ 17,317.00
18330	730500	Interest Other L/T Debt	\$ 16,688.00	\$ 12,721.30	\$ 8,193.00
18330	780100	Appropriation for Contingency			\$ 416.00
TOTAL RURAL DEV LOAN DEBT SERV EXPENSES			\$ 25,510.00	\$ 25,510.00	\$ 25,926.00
MD-32 RURAL DEV LOAN DEBT SERV END CASH BALANCE			\$ 421.00	\$ (366.29)	\$ -
MD-32 RURAL DEV LOAN RESERVE					
BEGINNING CASH BALANCE			\$ -	\$ -	\$ 1,869.00
MD-32 RURAL DEV LOAN RESERVE FUND					
18340	640101	Interest on Cash	\$ 642.00	\$ 369.46	\$ 131.00
18340	680206	Op Trans In - Operating Fund	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00
MD-32 RURAL DEV LOAN RESERVE FUND REVENUE			\$ 1,642.00	\$ 1,869.46	\$ 1,631.00
MD-32 RURAL DEV LOAN RESERVE FUND REVENUE EXPENSES					
18340	730300	Retire Other L/T Debt			
18340	730500	Interest Other L/T Debt			
18340	780100	Appropriation for Contingency		\$ -	\$ 3,500.00
TOTAL RURAL DEV LOAN RESERVE EXPENSES			\$ -	\$ -	\$ 3,500.00
MD-32 RURAL DEV LOAN RESERVE ENDING CASH BALANCE			\$ 1,642.00	\$ 1,869.46	\$ -

Maintenance District 32-A – West Road / Zone “A”

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 32-A](#) Maintenance District 26 is located in Madera County Supervisory District 5 and is located two miles east of the Town of Oakhurst and is accessed north from road 426 by way of John West Road through Maintenance District 32, West Road. The District has approximately 87 parcels and has 4.78 miles of paved roads.

West Road Zone “A” was formed on August 19, 1997 by resolution 97-202 and is approximately 843.78 acres in size. When the District was formed a direct assessment of \$200.00 per parcel, per year for road maintenance was approved. The parcels also pay the \$100.00 per parcel that Maintenance District No. 32 pays as part of the creation of the Zone of Benefit attachment to MD-32 for road maintenance. This combined road assessment is \$300.00 per parcel per year for the road maintenance assessment and was voted on by the property owners and approved in order to provide a better level of service.

This was also part of the property owner’s intention to eventually obtain additional funding in order to have all of the roads in MD-32-A paved and then possibly lowering the higher assessment portion of the \$200.00 they were paying. This would be a poor decision in the current economic and oil crisis that the United States and the State of California is in and would not be supported or recommended by staff of the Madera County Road Department however this could be accomplished by the property owner’s through a Proposition 218 election if the majority of the votes favored a reduction in assessment fees. The MD-32-A property owner’s were able to obtain a loan from the Rural Utilities Services of the United States Department of Agriculture for the purpose of paving all of the roads in MD-32-A. The loan balance will be retired in Fiscal Year 2016-2017. These are non-County roads and not included in the County maintained road system.

MD - 32A WEST ROAD ZONE A

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 32,845.90	\$ 53,085.24	\$ 21,191.00
MD-32A WEST ROAD ZONE A ROAD REVENUE:					
18360	640101	Interest on Cash	\$ 1,342.00	\$ 718.10	
18360	640103	Interest on Property Tax Collected	\$ 56.00		
18360	660201	Sp Asmt - Rds	\$ 16,300.00	\$ 16,600.00	\$ 14,450.00
18360	660210	Sp Asmt - Delinquent Asmt		\$ 749.74	
TOTAL ROADS REVENUE			\$ 17,698.00	\$ 18,067.84	\$ 14,450.00
MD-32A WEST ROAD ZONE A ROAD EXPENSES:					
18360	720906	Mtce - Roads	\$ 999.00	\$ 18,703.77	\$ 21,548.00
18360	750104	Op Trans Out - Debt Svc Fund	\$ 13,363.00	\$ 13,050.00	\$ 13,310.00
18360	750105	Op Trans Out - Bond Res	\$ 522.00	\$ 783.00	\$ 783.00
TOTAL ROAD EXPENSES			\$ 14,884.00	\$ 32,536.77	\$ 35,641.00
MD-32A ENDING CASH BALANCE			\$ 2,814.00	\$ (14,468.93)	\$ -

Maintenance District 33-A – Fairmead Zone A

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 33-A](#) is located in Madera County Supervisory 2 and is located in the Town of Fairmead and is accessed northeast from Fairmead Boulevard. The District has approximately 32 parcels and has .13 miles of paved road with curb and gutter and .22 miles of unpaved road for a total of .35 miles of road.

Fairmead Zone “A” was formed on November 10, 1992 by resolution 92-356 and is approximately 9 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are also minor rural county roads included in the county maintained road system.

MD - 33A FAIRMEAD ZONE A

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 13,906.12	\$ 19,152.00	\$ 20,678.00
MD-33A FAIRMEAD ZONE A ROAD REVENUE:					
18500	640101	Interest on Cash	\$ 713.22	\$ 473.15	
18500	660201	Sp Asmt - Rds	\$ 2,950.00	\$ 2,450.00	\$ 2,720.00
18500	660210	Sp Asmt - Delinquent Asmt	\$ 1,736.00		
18500	640103	Interest on Property Tax Collected	\$ 38.55		
TOTAL ROADS REVENUE			\$ 5,437.77	\$ 2,923.15	\$ 2,720.00
MD-33A FAIRMEAD ZONE A ROAD EXPENSES:					
18500	720906	Mtce - Roads	\$ 191.65	\$ 1,396.98	\$ 6,000.00
18500	721403	Audit/Acctg Svcs			\$ 55.00
18500	780100	Appropriation for Contingency			\$ 17,343.00
TOTAL ROAD EXPENSES			\$ 191.65	\$ 1,396.98	\$ 23,398.00
MD-33A ENDING CASH BALANCE			\$ 19,152.24	\$ 20,678.17	\$ -

Maintenance District 35 – Yosemite Forks Estates

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 35](#) is located in Madera County Supervisory District 5 and is located three miles northeast of Oakhurst and is accessed north from road 222 and east from State Highway 41. The District has approximately 114 parcels and has 1.68 miles of paved roads.

Yosemite Forks Estates was formed on June 06, 1978 by resolution 78-349 and is approximately 134 acres in size. When the District was formed there was no direct assessment for road maintenance. A direct assessment was set later on July 26, 1988 of \$100.00 per parcel per year for road maintenance by ordinance number 473 v. These are non County roads and not included in the County maintained road system.

MD - 35 YOSEMITE FORKS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
MD-35 FUND ADMN FUND BALANCE					
1860	491100	F/B Unreserved Undistributed	\$ 59,135.20	\$ 68,917.06	\$ 74,140.00
BEGINNING CASH BALANCE			\$ 59,135.20	\$ 68,917.06	\$ 74,140.00
MD-35 YOSEMITE FORKS ROAD REVENUE:					
18600	640101	Interest on Cash	\$ 2,880.49	\$ 1,628.39	
18600	660201	Sp Asmt - Rds	\$ 10,550.00	\$ 10,550.00	\$ 9,690.00
18600	660210	Sp Asmt - Delinquent Asmt	\$ 423.25	\$ 711.75	
18600	640103	Interest on Property Tax Collected	\$ 43.08		
TOTAL ROADS REVENUE			\$ 13,896.82	\$ 12,890.14	\$ 9,690.00
MD-35 YOSEMITE FORKS ROAD EXPENSES:					
18600	720600	Insurance Expense	\$ 84.00	84.00	\$ 75.00
18600	720906	Mtce - Roads	\$ 4,030.96	\$ 7,583.41	\$ 45,000.00
18600	780100	Appropriation for Contingency			\$ 38,755.00
TOTAL ROAD EXPENSES			\$ 4,114.96	\$ 7,667.41	\$ 83,830.00
MD-35 ENDING CASH BALANCE			\$ 68,917.06	\$ 74,139.79	\$ -

Maintenance District 37-A–La Vina / Drainage Maintenance

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 37-A](#) was formed on September 27, 1994 by resolution 94-325 and is the drainage pond facility for Maintenance District MD-37-B. It is located in Madera County Supervisory District 1 and is located seven miles southwest of Madera and accessed south from avenue 9 and west of road 24. The facility is 6 acres in size. A direct assessment of \$ 25.00 per living unit, per year for drainage pond maintenance was approved. The district has a parcel count of 70.

MD - 37A LA VINA ZONE A

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 31,656.40	\$ 36,193.13	\$ 38,978.00
MD-37A LA VINA ZONE A DRAINAGE MAINTENANCE REVENUE:					
18900	640101	Interest on Cash	\$ 1,548.03	\$ 883.37	
18900	640103	Interest on Property Tax Collected	\$ 10.39		
18900	660210	Sp Asmt - Delinquent Asmt	\$ 15.81	\$ 103.56	
18900	660216	Svc Chg - Drainage	\$ 2,962.50	\$ 2,962.50	\$ 2,550.00
TOTAL ROADS REVENUE			\$ 4,536.73	\$ 3,949.43	\$ 2,550.00
MD-37A LA VINA ZONE A DRAINAGE MAINTENANCE EXPENSES:					
18900	720911	Mtce - Drainage System		\$ 1,164.37	\$ 20,000.00
18900	780100	Appropriation for Contingency			\$ 21,528.00
TOTAL DRAINAGE EXPENSES			\$ -	\$ 1,164.37	\$ 41,528.00
MD-37A ENDING CASH BALANCE			\$ 36,193.13	\$ 38,978.19	\$ -

Maintenance District 37-B–La Vina / Zone B

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 37-B](#) is located in Madera County Supervisory District 1 and is located 7 miles southwest of Madera and accessed south from avenue 9 west of road 24. The District has approximately 68 parcels and has .57 miles paved of road with curb and gutter that delivers water run off to a drainage pond facility, this drainage facility is maintained by MD-37-A through the Road Department.

Maintenance District 37-B was formed on September 27, 1994 by resolution 94-331 and is approximately 13 acres in size. A direct assessment of \$100.00 per parcel, per year for road maintenance was approved. Water, sewer and street light services are provided by Madera County's Engineering Department. These are non County roads and not included in the County maintained road system

MD - 37B LA VINA ZONE B

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 80,448.36	\$ 90,879.35	\$ 99,950.00
MD-37B LA VINA ZONE B ROAD REVENUE:					
18950	640101	Interest on Cash	\$ 3,915.58	\$ 2,223.20	
18950	640103	Interest on Property Tax Collected	\$ 23.61		
18950	660201	Sp Asmt - Rds	\$ 6,550.00	\$ 6,650.00	\$ 5,780.00
18950	660210	Sp Asmt - Delinquent Asmt	\$ 63.25	\$ 414.25	
TOTAL ROADS REVENUE			\$ 10,552.44	\$ 9,287.45	\$ 5,780.00
MD-37B LA VINA ZONE B ROAD EXPENSES:					
18950	720906	Mtce - Roads	\$ 121.45	\$ 218.28	\$ 80,000.00
18950	780100	Appropriation for Contingency			\$ 25,730.00
TOTAL ROAD EXPENSES			\$ 121.45	\$ 218.28	\$ 105,730.00
MD-37B ENDING CASH BALANCE			\$ 90,879.35	\$ 99,948.52	\$ -

Maintenance District 38 – Maples Lane

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 38](#) is located in Madera County Supervisory District 5 and is located three miles northeast of Oakhurst and is accessed north from road 222. The District has approximately 13 parcels and has .46 miles of paved roads and .06 mile of unpaved road for a total of .52 of road way.

Maples Lane was formed on July 22, 1986 by resolution 86-249 and is approximately 33 acres in size. A direct assessment of \$100.00 per parcel, per year for road maintenance was approved. On November 09, 2004 by resolution 2004-304 increased in the 2005–2006 assessment roll for road maintenance to \$228.00 for each improved and unimproved parcel within MD-38, every year thereafter this amount will be adjusted to reflect the inflation impact based on the Engineering News Record Construction Cost Index using the twenty city average. These are non County roads and not included in the County maintained road system.

MD - 38 MAPLES LANE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010 BUDGET
MD-38 FUND ADMN FUND BALANCE					
BEGINNING CASH BALANCE			\$ 32,908.82	\$ 37,521.84	\$ 41,780.00
MD-38 MAPLES LANE ROAD REVENUE:					
19000	640101	Interest on Cash	\$ 1,612.53	\$ 926.17	
19000	640103	Interest on Property Tax Collected	\$ 11.13		
19000	660201	Sp Asmt - Rds	\$ 3,094.56	\$ 3,437.13	\$ 2,720.00
TOTAL ROADS REVENUE			\$ 4,718.22	\$ 4,363.30	\$ 2,720.00
MD-38 MAPLES LANE ROAD EXPENSES:					
19000	720600	Insurance Expense	\$ 26.00	26.00	\$ 23.00
19000	720906	Mtce - Roads	\$ 55.77	\$ 79.10	\$ 40,000.00
19000	720915	Sd Wtr/Swr Chemicals	\$ 23.43		
19000	780100	Appropriation for Contingency			\$ 4,477.00
TOTAL ROAD EXPENSES			\$ 105.20	\$ 105.10	\$ 44,500.00
MD-38 ENDING CASH BALANCE			\$ 37,521.84	\$ 41,780.04	\$ -

Maintenance District 39 – Snow Flake Lane

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 39](#) is located in Madera County Supervisory District 5 and is located three and one half miles north-east of Ahwahnee and is accessed north from road 628. The District has approximately 18 parcels and has .67 miles of paved roads.

Snow Flake Lane was formed on July 14, 1987 by resolution 87-158 and is approximately 100 acres in size. After the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was set on July 21, 1987 by ordinance no. 473 I. These are non-County roads and not included in the County maintained road system.

MD - 39 SNOW FLAKE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 31,252.91	\$ 33,602.77	\$ 35,825.00
MD-39 SNOW FLAKE ROAD REVENUE:					
19100	640101	Interest on Cash	\$ 1,487.11	\$ 819.46	
19100	640103	Interest on Property Tax Collected	\$ 6.21		\$ -
19100	660201	Sp Asmt - Rds	\$ 1,800.00	\$ 1,800.00	\$ 1,530.00
TOTAL ROADS REVENUE			\$ 3,293.32	\$ 2,619.46	\$ 1,530.00
MD-39 SNOW FLAKE ROAD EXPENSES:					
19100	720600	Insurance Expense	\$ 33.00	33.00	\$ 30.00
19100	720906	Mtce - Roads	\$ 910.46	\$ 364.25	\$ 30,000.00
19100	780100	Appropriation for Contingency			\$ 7,325.00
TOTAL ROAD EXPENSES			\$ 943.46	\$ 397.25	\$ 37,355.00
MD-39 ENDING CASH BALANCE			\$ 33,602.77	\$ 35,824.98	\$ -

Maintenance District 40 – Meadow Ridge Road

2009-2010 Recommended Road Maintenance Budget

[Maintenance District 40](#) is located in Madera County Supervisory District 5 and is located three miles south of Coarsegold and is accessed west from State Highway 41. The District has approximately 83 parcels and has 3.61 miles of paved roads and .03 of unpaved road for a total of 3.64 miles of road.

Meadow Ridge Road was formed on November 21, 1989 by resolution 89-255 and is approximately 142 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was set on November 13, 1990 by resolution 90-290. These are non County roads and not included in the County maintained road system.

MD - 40 MEADOW RIDGE RD

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 22,171.89	\$ 26,100.89	\$ 32,945.00
MD-40 MEADOW RIDGE ROAD REVENUE:					
19200	640101	Interest on Cash	\$ 1,106.04	\$ 652.39	
19200	640103	Interest on Property Tax Collected	\$ 27.75		
19200	660201	Sp Asmt - Rds	\$ 8,000.00	\$ 7,950.00	\$ 7,055.00
19200	660210	Sp Asmt - Delinquent Asmt		\$ 244.00	
TOTAL ROADS REVENUE			\$ 9,133.79	\$ 8,846.39	\$ 7,055.00
MD-40 MEADOW RIDGE ROAD EXPENSES:					
19200	720600	Insurance Expense	\$ 182.00	182.00	\$ 161.00
19200	720906	Mtce - Roads	\$ 5,022.79	\$ 1,820.49	\$ 15,000.00
19200	780100	Appropriation for Contingency			\$ 24,839.00
TOTAL ROAD EXPENSES			\$ 5,204.79	\$ 2,002.49	\$ 40,000.00
MD-40 ENDING CASH BALANCE			\$ 26,100.89	\$ 32,944.79	\$ -

Maintenance District 41 – Twin Pines

2009-2010 Recommended Road Maintenance Budget

Maintenance District 41 is located in Madera County Supervisory District 5 and is located three miles south of Coarsegold and is accessed northeast from road 417. The District has approximately 36 parcels and has 1.12 miles of paved roads and .03 of unpaved road for a total of 1.23 miles of road.

Twin Pines was formed on March 21, 1989 by resolution 89-64 and is approximately 153 acres in size. A direct assessment of \$100.00 per parcel, per year for road maintenance was set on November 13, 1990 by resolution 90-291. These are non County roads and not included in the County maintained road system.

MD - 41 TWIN PINES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 50,165.40	\$ 56,111.19	\$ 60,752.00
MD-41 TWIN PINES ROAD REVENUE:					
19400	640101	Interest on Cash	\$ 2,437.30	\$ 1,369.59	
19400	640103	Interest on Property Tax Collected	\$ 12.99		
19400	660201	Sp Asmt - Rds	\$ 3,500.00	\$ 3,450.00	\$ 2,933.00
19400	660210	Sp Asmt - Delinquent Asmt	\$ 56.50		
TOTAL ROADS REVENUE			\$ 6,006.79	\$ 4,819.59	\$ 2,933.00
MD-41 TWIN PINES ROAD EXPENSES:					
19400	720600	Insurance Expense	\$ 61.00	61.00	\$ 55.00
19400	720906	Mtce - Roads		\$ 117.77	\$ 45,000.00
19400	780100	Appropriation for Contingency			\$ 18,630.00
TOTAL ROAD EXPENSES			\$ 61.00	\$ 178.77	\$ 63,685.00
MD-41 ENDING CASH BALANCE			\$ 56,111.19	\$ 60,752.01	\$ -

Maintenance District 42 – Meadow View Drive

2009-2010 Recommended Road Maintenance Budget

Maintenance District 42 is located in Madera County Supervisory District 5 and is located two miles south of Oakhurst and accessed west from road 426. The District has approximately 37 parcels and has 1.09 miles of paved roads.

Meadow View Drive was formed on March 21, 1989 by resolution 89-65 and is approximately 96 acres in size. After the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was set on February 13, 1990 by ordinance number 473–AA. The assessment was increased to \$150.00 on June 23, 1992, by resolution 92-218. These are non County roads and not included in the County maintained road system.

MD - 42 MEADOW VIEW - ROADS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 45,620.94	\$ 39,347.05	\$ 40,839.00
19510	MD-42 MEADOW VIEW - ROADS ROAD REVENUE:				
19510	640101	Interest on Cash	\$ 1,893.73	\$ 933.30	
19510	640103	Interest on Property Tax Collected	\$ 19.14		
19510	660201	Sp Asmt - Rds	\$ 5,550.00	\$ 5,475.00	\$ 4,760.00
TOTAL ROADS REVENUE			\$ 7,462.87	\$ 6,408.30	\$ 4,760.00
MD-42 MEADOW VIEW - ROADS ROAD EXPENSES:					
19510	720600	Insurance Expense			\$ 395.00
19510	720906	Mtce - Roads	\$ 13,736.76	\$ 4,915.88	\$ 20,000.00
19510	721403	Audit/Acctg Svcs			\$ 60.00
19510	780100	Appropriation for Contingency			\$ 25,144.00
TOTAL ROAD EXPENSES			\$ 13,736.76	\$ 4,915.88	\$ 45,599.00
MD-42 ENDING CASH BALANCE			\$ 39,347.05	\$ 40,839.47	\$ -

Maintenance District 44 – Stillmeadow Road

2009-2010 Recommended Road Maintenance Budget

Maintenance District 44 is located in Madera County Supervisory District 5 and is located two miles south of Oakhurst and accessed east from road 425-B. The District has approximately 47 parcels and has 1.35 miles of paved roads and .10 of unpaved road for a total of 1.45 miles of road. This District connects to Service Area 6, Stillmeadow Ranch.

Stillmeadow Road District was formed on November 27, 1990 by resolution 90-311 and is approximately 182 acres in size. When the District was formed a direct assessment of \$200.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 44 STILLMEADOW RD

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 42,281.76	\$ 44,495.23	\$ 54,455.00
MD-44 STILLMEADOW ROAD REVENUE:					
19700	640101	Interest on Cash	\$ 1,839.82	\$ 1,109.04	
19700	640103	Interest on Property Tax Collected	\$ 31.72		
19700	660201	Sp Asmt - Rds	\$ 9,200.00	\$ 9,100.00	\$ 7,820.00
TOTAL ROADS REVENUE			\$ 11,071.54	\$ 10,209.04	\$ 7,820.00
MD-44 STILLMEADOW ROAD EXPENSES:					
19700	720600	Insurance Expense	\$ 72.00	72.00	\$ 64.00
19700	720906	Mtce - Roads	\$ 8,786.07	\$ 177.20	\$ 40,000.00
19700	780100	Appropriation for Contingency			\$ 22,211.00
TOTAL ROAD EXPENSES			\$ 8,858.07	\$ 249.20	\$ 62,275.00
MD-44 ENDING CASH BALANCE			\$ 44,495.23	\$ 54,455.07	\$ -

Maintenance District 45 – River Knolls Road

2009-2010 Recommended Road Maintenance Budget

Maintenance District 45 is located in Madera County Supervisory District 5 and is located seven miles west of Coarsegold and accessed south from road 415. The District has approximately 83 parcels and has 3.43 miles of paved roads and 1.50 miles of unpaved roads for a total of 4.93 miles of road.

River Knolls Road was formed on January 15, 1991 by resolution 91-20 and is approximately 673 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 45 RIVER KNOLLS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 32,765.59	\$ 38,721.89	\$ 40,347.00
MD-45 RIVER KNOLLS ROAD REVENUE:					
19800	640101	Interest on Cash	\$ 1,638.85	\$ 965.79	
19800	640103	Interest on Property Tax Collected	\$ 31.46		
19800	660201	Sp Asmt - Rds	\$ 7,800.00	\$ 8,050.00	\$ 6,885.00
19800	660210	Sp Asmt - Delinquent Asmt	\$ 302.00	\$ 750.00	
TOTAL ROADS REVENUE			\$ 9,772.31	\$ 9,765.79	\$ 6,885.00
MD-45 RIVER KNOLLS ROAD EXPENSES:					
19800	720600	Insurance Expense	\$ 237.00	237.00	\$ 210.00
19800	720906	Mtce - Roads	\$ 3,579.01	\$ 7,904.10	\$ 43,000.00
19800	780100	Appropriation for Contingency			\$ 4,022.00
TOTAL ROAD EXPENSES			\$ 3,816.01	\$ 8,141.10	\$ 47,232.00
MD-45 ENDING CASH BALANCE			\$ 38,721.89	\$ 40,346.58	\$ -

Maintenance District 46 – Ahwahnee Country Club

2009-2010 Recommended Road Maintenance Budget

Maintenance District 46 is located in Madera County Supervisory District 5 and is located two and one half miles north-west of Oakhurst and accessed north from State Highway 49 on Harmony Lane, then to Opah Drive. The District has approximately 120 parcels and has 6.81 miles of paved roads and 2.23 miles of unpaved roads for a total of 9.04 miles of road.

Ahwahnee Country Club was formed on November 27, 1990 by resolution 90-310 and is approximately 2,041 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. On July 28, 1998 by resolution 98-152 there was an increase of assessment for the R.V. Park, there are 54 recreational vehicle sites at \$50.00 per site. On July 28, 1998 by resolution 98-153 there was an increase of assessment for the Golf Course to \$8,350.00 per year. These are non-County roads and not included in the county maintained road system.

MD - 46 AHWAHNEE CC - ROADS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 112,908.51	\$ 122,258.48	\$ 124,518.00
MD-46 AHWAHNEE CC - ROAD REVENUE:					
19910	640101	Interest on Cash	\$ 5,492.12	\$ 3,003.23	
19910	640103	Interest on Property Tax Collected	\$ 82.40		
19910	660201	Sp Asmt - Rds	\$ 22,850.00	\$ 14,150.00	\$ 19,210.00
19910	660210	Sp Asmt - Delinquent Asmt	\$ 146.00		
TOTAL ROADS REVENUE			\$ 28,570.52	\$ 17,153.23	\$ 19,210.00
MD-46 AHWAHNEE CC - ROAD EXPENSES:					
19910	720906	Mtce - Roads	\$ 19,220.55	\$ 14,893.53	\$ 95,000.00
19910	780100	Appropriation for Contingency			\$ 48,728.00
TOTAL ROAD EXPENSES			\$ 19,220.55	\$ 14,893.53	\$ 143,728.00
MD-46 ENDING CASH BALANCE			\$ 122,258.48	\$ 124,518.18	\$ -

Maintenance District 47 – Spook Lane

2009-2010 Recommended Road Maintenance Budget

Maintenance District 47 is located in Madera County Supervisory District 5 and is located one and one half miles south-east of the town of Oakhurst and accessed east from road 426. The District has approximately 72 parcels and has 2.15 miles of paved roads and .54 miles of unpaved roads for a total of 2.69 miles of road.

Spook Lane was formed on June 18, 1991 by resolution 91-196 and is approximately 195 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non county roads and not included in the County maintained road system.

MD - 47 SPOOK LANE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 23,532.46	\$ 28,841.68	\$ 35,926.00
MD-47 SPOOK LANE ROAD REVENUE:					
20000	640101	Interest on Cash	\$ 1,223.25	\$ 724.28	
20000	640103	Interest on Property Tax Collected	\$ 25.41		
20000	660201	Sp Asmt - Rds	\$ 7,000.00	\$ 7,300.00	\$ 6,375.00
20000	660210	Sp Asmt - Delinquent Asmt	\$ 57.25	\$ 111.50	
TOTAL ROADS REVENUE			\$ 8,305.91	\$ 8,135.78	\$ 6,375.00
MD-47 SPOOK LANE ROAD EXPENSES:					
20000	720600	Insurance Expense	\$ 134.00	134.00	\$ 119.00
20000	720906	Mtce - Roads	\$ 762.69	\$ 917.63	\$ 15,000.00
20000	720908	Maint - Sewer Sys	\$ 2,100.00		
20000	780100	Appropriation for Contingency			\$ 27,182.00
TOTAL ROAD EXPENSES			\$ 2,996.69	\$ 1,051.63	\$ 42,301.00
MD-47 ENDING CASH BALANCE			\$ 28,841.68	\$ 35,925.83	\$ -

Maintenance District 48 – Thornberry Estates

2009-2010 Recommended Road Maintenance Budget

Maintenance District 48 is located in Madera County Supervisory District 5 and is located three and one half miles south-east of the town of Oakhurst and accessed north and south from road 420. The District has approximately 32 parcels and has .81 miles of paved roads and .82 miles of unpaved roads for a total of 1.63 miles of road.

Thornberry Estates was formed on May 14, 1991 by resolution 91-162 and is approximately 315.34 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. On June 14, 2005 by resolution 2005-132 the assessments were increased for road maintenance to \$200.00 for each improved and unimproved parcel within Maintenance District number 48. Every year thereafter this amount will be adjusted to reflect the inflation impact based on the Engineering News Record Construction cost index using the twenty city average. These are non-County roads and not included in the County maintained road system.

MD - 48 THORNBERRY ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 25,992.45	\$ 33,398.51	\$ 39,225.00
MD-48 THORNBERRY ESTATES ROAD REVENUE:					
20100	640101	Interest on Cash	\$ 1,334.90	\$ 825.38	
20100	640103	Interest on Property Tax Collected	\$ 22.54		
20100	660201	Sp Asmt - Rds	\$ 6,636.40	\$ 6,712.80	\$ 5,440.00
20100	660210	Sp Asmt - Delinquent Asmt		\$ 249.46	
TOTAL ROADS REVENUE			\$ 7,993.84	\$ 7,787.64	\$ 5,440.00
MD-48 THORNBERRY ESTATES ROAD EXPENSES:					
20100	720600	Insurance Expense	\$ 75.00	75.00	\$ 67.00
20100	720906	Mtce - Roads	\$ 512.78	\$ 1,886.63	\$ 22,000.00
20100	780100	Appropriation for Contingency			\$ 22,598.00
TOTAL ROAD EXPENSES			\$ 587.78	\$ 1,961.63	\$ 44,665.00
MD-48 ENDING CASH BALANCE			\$ 33,398.51	\$ 39,224.52	\$ -

Maintenance District 49 – Windy Gap

2009-2010 Recommended Road Maintenance Budget

Maintenance District 49 is located in Madera County Supervisory District 5 and is located one quarter of a mile west of the town of Ahwahnee and accessed north and from road 619. The District has approximately 21 parcels and has .98 miles of paved roads.

Windy Gap was formed on August 04, 1992 by resolution 92-258 and is approximately 77 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 49 WINDY GAP

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 33,525.23	\$ 33,192.32	\$ 35,847.00
MD-49 WINDY GAP ROAD REVENUE:					
20200	640101	Interest on Cash	\$ 1,552.87	\$ 809.62	
20200	640103	Interest on Property Tax Collected	\$ 9.10		
20200	660201	Sp Asmt - Rds	\$ 2,100.00	\$ 2,100.00	\$ 1,870.00
20200	660210	Sp Asmt - Delinquent Asmt	\$ 114.50		
TOTAL ROADS REVENUE			\$ 3,776.47	\$ 2,909.62	\$ 1,870.00
MD-49 WINDY GAP ROAD EXPENSES:					
20200	720600	Insurance Expense	\$ 49.00	49.00	\$ 43.00
20200	720906	Mtce - Roads	\$ 4,060.38	\$ 205.87	\$ 28,000.00
20200	780100	Appropriation for Contingency			\$ 9,674.00
TOTAL ROAD EXPENSES			\$ 4,109.38	\$ 254.87	\$ 37,717.00
MD-49 ENDING CASH BALANCE			\$ 33,192.32	\$ 35,847.07	\$ -

Maintenance District 50 – Morava

2009-2010 Recommended Road Maintenance Budget

Maintenance District 50 is located in Madera County Supervisory District 5 and is located near the town of Coarsegold and accessed north from State Highway 41. The District has approximately 16 parcels and has .83 miles of chip sealed roads and .14 miles of unpaved roads for a total of .97 miles of road.

Morava was formed on June 18, 1991 by resolution 91-197 and is approximately 117 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. The Coarsegold Community Center is assessed \$1.00 per year. These are non-County roads and not included in the County maintained road system.

MD - 50 MORAVA

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 21,875.29	\$ 23,566.16	\$ 24,927.00
MD-50 MORAVA ROAD REVENUE:					
20300	640101	Interest on Cash	\$ 1,044.87	\$ 571.91	
20300	640103	Interest on Property Tax Collected	\$ 5.00		
20300	660201	Sp Asmt - Rds	\$ 1,401.00	\$ 1,551.00	\$ 1,550.00
20300	660210	Sp Asmt - Delinquent Asmt		\$ 56.50	
TOTAL ROADS REVENUE			\$ 2,450.87	\$ 2,179.41	\$ 1,550.00
MD-50 MORAVA ROAD EXPENSES:					
20300	720600	Insurance Expense	\$ 51.00	51.00	\$ 46.00
20300	720906	Mtce - Roads	\$ 709.00	\$ 768.07	\$ 14,000.00
20300	780100	Appropriation for Contingency			\$ 12,431.00
TOTAL ROAD EXPENSES			\$ 760.00	\$ 819.07	\$ 26,477.00
MD-50 ENDING CASH BALANCE			\$ 23,566.16	\$ 24,926.50	\$ -

Maintenance District 51 – Quail Ridge

2009-2010 Recommended Road Maintenance Budget

Maintenance District 51 is located in Madera County Supervisory District 5 three miles east of Oakhurst and accessed east from road 426, Courtney Lane and Quail Ridge Road. The District has approximately 66 parcels and has 2.17 miles of paved roads and 1.25 miles of unpaved roads for a total of 3.42 miles of road.

Quail Ridge was formed on November 19, 1991 by resolution 91-346 and is approximately 301.24 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 51 QUAIL RIDGE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 35,587.09	\$ 42,576.56	\$ 45,366.00
MD-51 QUAIL RIDGE ROAD REVENUE:					
20400	640101	Interest on Cash	\$ 1,781.66	\$ 1,042.61	
20400	640103	Interest on Property Tax Collected	\$ 20.51		
20400	660201	Sp Asmt - Rds	\$ 6,100.00	\$ 5,500.00	\$ 5,525.00
20400	660210	Sp Asmt - Delinquent Asmt		\$ 56.60	
TOTAL ROADS REVENUE			\$ 7,902.17	\$ 6,599.21	\$ 5,525.00
MD-51 QUAIL RIDGE ROAD EXPENSES:					
20400	720600	Insurance Expense	\$ 111.00	111.00	\$ 99.00
220400	720906	Mtce - Roads	\$ 801.70	\$ 3,698.66	\$ 30,000.00
20400	780100	Appropriation for Contingency			\$ 20,792.00
TOTAL ROAD EXPENSES			\$ 912.70	\$ 3,809.66	\$ 50,891.00
MD-51 ENDING CASH BALANCE			\$ 42,576.56	\$ 45,366.11	\$ -

Maintenance District 52 – Lindy Lane

2009-2010 Recommended Road Maintenance Budget

Maintenance District 52 is located in Madera County Supervisory District 2 two miles southeast of Chowchilla and accessed from road 14, north of Avenue 231/2 and westerly of State Highway 233. The District has approximately 10 parcels and has .10 mile of paved road.

Lindy Lane was formed on September 03, 1991 by resolution 91-273 and is approximately 10 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 52 LINDY LANE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 20,331.79	\$ 22,366.67	\$ 23,807.00
MD-52 LINDY LANE ROAD REVENUE:					
20500	640101	Interest on Cash	\$ 982.03	\$ 545.23	
20500	640103	Interest on Property Tax Collected	\$ 7.85		
20500	660201	Sp Asmt - Rds	\$ 1,050.00	\$ 900.00	\$ 850.00
TOTAL ROADS REVENUE			\$ 2,039.88	\$ 1,445.23	\$ 850.00
MD-52 LINDY LANE ROAD EXPENSES:					
20500	720600	Insurance Expense	\$ 5.00	5.00	\$ 4.00
20500	720906	Mtce - Roads			\$ 15,000.00
20500	780100	Appropriation for Contingency			\$ 9,653.00
TOTAL ROAD EXPENSES			\$ 5.00	\$ 5.00	\$ 24,657.00
MD-52 ENDING CASH BALANCE			\$ 22,366.67	\$ 23,806.90	\$ -

Maintenance District 53 – Knolls Junction

2009-2010 Recommended Road Maintenance Budget

Maintenance District 53 is located in Madera County Supervisory District 1 southeast of Raymond and accessed north and south from road 606 and east from road 600. The District has approximately 44 parcels and has 1.86 mile of paved roads, .15 miles of chip sealed road and 3.16 mile of unpaved road for a total of 5.17 miles of road.

Knolls Junction was formed on September 24, 1991 by resolution 91-297 and is approximately 953 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year, for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 53 KNOLLS JUNCTION

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 49,558.66	\$ 55,131.68	\$ 59,555.00
MD-53 KNOLLS JUNCTION ROAD REVENUE:					
20600	640101	Interest on Cash	\$ 2,395.10	\$ 1,350.07	
20600	640103	Interest on Property Tax Collected	\$ 15.46		
20600	660201	Sp Asmt - Rds	\$ 3,950.00	\$ 3,950.00	\$ 3,740.00
20600	660210	Sp Asmt - Delinquent Asmt	\$ 113.00	\$ 171.52	
TOTAL ROADS REVENUE			\$ 6,473.56	\$ 5,471.59	\$ 3,740.00
MD-53 KNOLLS JUNCTION ROAD EXPENSES:					
20600	720600	Insurance Expense	\$ 216.00	216.00	\$ 192.00
20600	720906	Mtce - Roads	\$ 684.54	\$ 832.56	\$ 40,000.00
20600	780100	Appropriation for Contingency			\$ 23,103.00
TOTAL ROAD EXPENSES			\$ 900.54	\$ 1,048.56	\$ 63,295.00
MD-53 ENDING CASH BALANCE			\$ 55,131.68	\$ 59,554.71	\$ -

Maintenance District 54 – Happy Hollow

2009-2010 Recommended Road Maintenance Budget

Maintenance District 54 is located in Madera County Supervisory District 5 seven miles west of Coarsegold and accessed south from road 415. The District has approximately 16 parcels and has .56 mile of paved roads and .25 miles of unpaved roads.

Happy Hollow was formed on April 28, 1992 by resolution 92-151 and is approximately 76 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 54 HAPPY HOLLOW

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 17,543.83	\$ 21,159.89	\$ 23,246.00
MD-54 HAPPY HOLLOW ROAD REVENUE:					
20700	640101	Interest on Cash	\$ 865.07	\$ 519.55	
20700	640103	Interest on Property Tax Collected	\$ 38.56		
20700	660201	Sp Asmt - Rds	\$ 1,550.00	\$ 1,600.00	\$ 1,148.00
20700	660210	Sp Asmt - Delinquent Asmt	\$ 2,044.00		
TOTAL ROADS REVENUE			\$ 4,497.63	\$ 2,119.55	\$ 1,148.00
MD-54 HAPPY HOLLOW ROAD EXPENSES:					
20700	720600	Insurance Expense	\$ 33.00	33.00	\$ 29.00
20700	720906	Mtce - Roads	\$ 848.57		\$ 16,000.00
20700	780100	Appropriation for Contingency			\$ 8,365.00
TOTAL ROAD EXPENSES			\$ 881.57	\$ 33.00	\$ 24,394.00
MD-54 ENDING CASH BALANCE			\$ 21,159.89	\$ 23,246.44	\$ -

Maintenance District 55 – Woodland Pond

2009-2010 Recommended Road Maintenance Budget

Maintenance District 55 is located in Madera County Supervisory District 5 three miles west of North Fork and accessed south from road 223. The District has approximately 26 parcels and has .65 mile of paved roads and 4.16 miles of unpaved roads for a total of 4.81 miles of road.

Woodland Pond was formed on March 17, 1992 by resolution 92-90 and is approximately 917 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 55 WOODLAND POND

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 27,295.84	\$ 29,557.90	\$ 31,952.00
MD-55 WOODLAND POND ROAD REVENUE:					
20800	640101	Interest on Cash	\$ 1,305.36	\$ 722.23	\$ 680.00
20800	640103	Interest on Property Tax Collected	\$ 5.17		
20800	660201	Sp Asmt - Rds	\$ 1,450.00	\$ 2,600.00	
TOTAL ROADS REVENUE			\$ 2,760.53	\$ 3,322.23	\$ 680.00
MD-55 WOODLAND POND ROAD EXPENSES:					
20800	720600	Insurance Expense	\$ 32.00	32.00	\$ 29.00
20800	720906	Mtce - Roads	\$ 466.47	\$ 896.32	\$ 20,000.00
20800	780100	Appropriation for Contingency			\$ 12,603.00
TOTAL ROAD EXPENSES			\$ 498.47	\$ 928.32	\$ 32,632.00
MD-55 ENDING CASH BALANCE			\$ 29,557.90	\$ 31,951.81	\$ -

Maintenance District 56 – River Crest

2009-2010 Recommended Road Maintenance Budget

Maintenance District 56 is located in Madera County Supervisory District 5 five miles southwest of Coarsegold and accessed east from road 415. The District has approximately 26 parcels and has .39 mile of paved road and .21 mile of unpaved roads for a total of .60 mile of road.

River Crest was formed on April 14, 1992 by resolution 92-125 and is approximately 82 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 56 RIVER CREST

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 29,829.52	\$ 33,472.98	\$ 35,634.00
MD-56 RIVER CREST ROAD REVENUE:					
20900	640101	Interest on Cash	\$ 1,451.87	\$ 814.19	\$ 740.00
20900	640103	Interest on Property Tax Collected	\$ 7.59		
20900	660201	Sp Asmt - Rds	\$ 2,200.00	\$ 2,550.00	
TOTAL ROADS REVENUE			\$ 3,659.46	\$ 3,364.19	\$ 740.00
MD-56 RIVER CREST ROAD EXPENSES:					
20900	720600	Insurance Expense	\$ 16.00	16.00	\$ 15.00
20900	720906	Mtce - Roads		\$ 1,187.50	\$ 20,000.00
20900	780100	Appropriation for Contingency			\$ 16,359.00
TOTAL ROAD EXPENSES			\$ 16.00	\$ 1,203.50	\$ 36,374.00
MD-56 ENDING CASH BALANCE			\$ 33,472.98	\$ 35,633.67	\$ -

Maintenance District 57 – Adobe

2009-2010 Recommended Road Maintenance Budget

Maintenance District 57 is located in Madera County Supervisory District 1 four miles southeast of Madera Ranchos and accessed north from avenue 10. The District has approximately 18 parcels and has .52 mile of paved road with curb and gutter.

Adobe was formed on March 17, 1992 by resolution 92–91 and is approximately 44 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. This area is a commercial business district. These are non-County roads and not included in the County maintained road system.

MD - 57 ADOBE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 11,262.49	\$ 13,580.54	\$ 15,641.00
MD-57 ADOBE ROAD REVENUE:					
21000	640101	Interest on Cash	\$ 562.13	\$ 336.35	
21000	640103	Interest on Property Tax Collected	\$ 6.21		
21000	660201	Sp Asmt - Rds	\$ 1,800.00	\$ 1,750.00	\$ 1,615.00
TOTAL ROADS REVENUE			\$ 2,368.34	\$ 2,086.35	\$ 1,615.00
MD-57 ADOBE ROAD EXPENSES:					
21000	720600	Insurance Expense	\$ 26.00	26.00	\$ 23.00
21000	720906	Mtce - Roads			\$ 9,500.00
21000	720907	Maint - Water Sys	\$ 24.29		
21000	780100	Appropriation for Contingency			\$ 7,733.00
TOTAL ROAD EXPENSES			\$ 50.29	\$ 26.00	\$ 17,256.00
MD-57 ENDING CASH BALANCE			\$ 13,580.54	\$ 15,640.89	\$ -

Maintenance District 58 – Sierra Highlands

2009-2010 Recommended Road Maintenance Budget

Maintenance District 58 is located in Madera County Supervisory District 5 four miles northwest of North Fork and accessed south from avenue 223. The District has approximately 32 parcels and has 1.19 miles of paved road and 2.50 miles of unpaved roads for a total of 3.69 miles of road.

Sierra Highlands was formed on November 19, 1991 by resolution 91-345 and is approximately 439 acres in size. When the District was formed a direct assessment of \$ 100 per parcel per year, for road maintenance was approved. These are non-County roads are not included in the County maintained road system.

MD - 58 SIERRA HIGHLANDS - ROADS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 19,959.40	\$ 23,020.76	\$ 25,241.00
MD-58 SIERRA HIGHLANDS ROAD REVENUE:					
21110	640101	Interest on Cash	\$ 1,005.01	\$ 568.12	
21110	640103	Interest on Property Tax Collected	\$ 10.69		
21110	660201	Sp Asmt - Rds	\$ 3,200.00	\$ 3,100.00	\$ 26,350.00
21110	660210	Sp Asmt - Delinquent Asmt	\$ 356.00		
TOTAL ROADS REVENUE			\$ 4,571.70	\$ 3,668.12	\$ 26,350.00
MD-58 SIERRA HIGHLANDS ROAD EXPENSES:					
21110	720906	Mtce - Roads	\$ 1,510.34	\$ 1,448.29	\$ 30,000.00
21110	780100	Appropriation for Contingency			\$ 21,591.00
TOTAL ROAD EXPENSES			\$ 1,510.34	\$ 1,448.29	\$ 51,591.00
MD-58 ENDING CASH BALANCE			\$ 23,020.76	\$ 25,240.59	\$ -

Maintenance District 59 – Eagle

2009-2010 Recommended Road Maintenance Budget

Maintenance District 59 is located in Madera County Supervisory District 1 five miles northeast of Raymond and accessed west from road 600. The District has approximately 32 parcels and has .93 miles of paved road and 1.66 miles of unpaved roads for a total of 2.59 miles of road.

Eagle was formed on March 24, 1992 by resolution 92-101 and is approximately 722 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year, for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 59 EAGLE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 17,671.07	\$ 21,046.34	\$ 24,807.00
MD-59 EAGLE ROAD REVENUE:					
21200	640101	Interest on Cash	\$ 875.31	\$ 519.54	
21200	640103	Interest on Property Tax Collected	\$ 8.96		
21200	660201	Sp Asmt - Rds	\$ 2,600.00	\$ 3,350.00	\$ 2,380.00
TOTAL ROADS REVENUE			\$ 3,484.27	\$ 3,869.54	\$ 2,380.00
MD-59 EAGLE ROAD EXPENSES:					
21200	720600	Insurance Expense	\$ 109.00	109.00	\$ 97.00
21200	720906	Mtce - Roads			\$ 16,000.00
21200	780100	Appropriation for Contingency			\$ 11,090.00
TOTAL ROAD EXPENSES			\$ 109.00	\$ 109.00	\$ 27,187.00
MD-59 ENDING CASH BALANCE			\$ 21,046.34	\$ 24,806.88	\$ -

Maintenance District 60 – Dillon Estates

2009-2010 Recommended Road Maintenance Budget

Maintenance District 60 is located in Madera County Supervisory District 5 one half mile south of Ahwahnee and accessed east from State Highway 49. The District has approximately 56 parcels and has 1.19 miles of paved road and .34 miles of unpaved roads for a total of 1.53 miles of road.

Dillon Estates was formed on April 07, 1992 by resolution 92-108 and is approximately 117 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 60 DILLON ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 62,666.43	\$ 71,330.40	\$ 78,200.00
MD-60 DILLION ESTATES ROAD REVENUE:					
21300	640101	Interest on Cash	\$ 3,115.65	\$ 1,746.42	
21300	640103	Interest on Property Tax Collected	\$ 20.07		
21300	660201	Sp Asmt - Rds	\$ 5,600.00	\$ 5,600.00	\$ 4,845.00
21300	660210	Sp Asmt - Delinquent Asmt	\$ 1,257.25	\$ 57.88	
TOTAL ROADS REVENUE			\$ 9,992.97	\$ 7,404.30	\$ 4,845.00
MD-60 DILLION ESTATES ROAD EXPENSES:					
21300	720600	Insurance Expense	\$ 76.00	76.00	
21300	720906	Mtce - Roads	\$ 1,253.00	\$ 525.11	\$ 55,000.00
21300	780100	Appropriation for Contingency			\$ 28,045.00
TOTAL ROAD EXPENSES			\$ 1,329.00	\$ 601.11	\$ 83,045.00
MD-60 ENDING CASH BALANCE			\$ 71,330.40	\$ 78,133.59	\$ -

Maintenance District 61 – Vista Del Rio

2009-2010 Recommended Road Maintenance Budget

Maintenance District 61 is located in Madera County Supervisory District 5 three miles west of Oakhurst and accessed south from State Highway 49. The District has approximately 19 parcels and has .60 miles of paved road.

Vista Del Rio was formed on April 07, 1992 by resolution 92-109 and is approximately 98 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 61 VISTA DEL RIO

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 27,565.19	\$ 29,258.30	\$ 31,680.00
MD-61 VISTA DEL RIO ROAD REVENUE:					
21500	640101	Interest on Cash	\$ 1,324.30	\$ 719.35	
21500	640103	Interest on Property Tax Collected	\$ 6.55		
21500	660201	Sp Asmt - Rds	\$ 1,750.00	\$ 1,900.00	
21500	660210	Sp Asmt - Delinquent Asmt	\$ 271.00		\$ 1,615.00
TOTAL ROADS REVENUE			\$ 3,351.85	\$ 2,619.35	\$ 1,615.00
MD-61 VISTA DEL RIO ROAD EXPENSES:					
21500	720600	Insurance Expense	\$ 30.00	30.00	\$ 27.00
21500	720906	Mtce - Roads	\$ 1,628.74	\$ 167.75	\$ 25,000.00
21500	780100	Appropriation for Contingency			\$ 8,268.00
TOTAL ROAD EXPENSES			\$ 1,658.74	\$ 197.75	\$ 33,295.00
MD-61 ENDING CASH BALANCE			\$ 29,258.30	\$ 31,679.90	\$ -

Maintenance District 62 – Jennifer Lane

2009-2010 Recommended Road Maintenance Budget

Maintenance District 62 is located in Madera County Supervisory District 5 two miles westerly of Coarsegold and accessed southerly from road 415. The District has approximately 32 parcels and has .98 miles of paved road and .41 miles of unpaved roads for a total of 1.39 miles of road.

Jennifer Lane was formed on April 14, 1992 by resolution 92-126 and is approximately 138 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 62 JENNIFER LANE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 34,050.09	\$ 40,848.33	\$ 49,753.00
MD-62 JENNIFER LANE ROAD REVENUE:					
21600	640101	Interest on Cash	\$ 1,698.68	\$ 1,019.29	
21600	640103	Interest on Property Tax Collected	\$ 23.07		
21600	660201	Sp Asmt - Rds	\$ 1,989.74	\$ 4,331.47	\$ 2,720.00
21600	660209	Sp Asmt - Delinquent Svc Chg	\$ 3,100.00	\$ 2,948.19	
21600	660210	Sp Asmt - Delinquent Asmt	\$ 55.75	\$ 1,209.80	
TOTAL ROADS REVENUE			\$ 6,867.24	\$ 9,508.75	\$ 2,720.00
MD-62 JENNIFER LANE ROAD EXPENSES:					
21600	720600	Insurance Expense	\$ 69.00	69.00	\$ 62.00
21600	720906	Mtce - Roads		\$ 534.65	\$ 32,000.00
21600	780100	Appropriation for Contingency			\$ 20,411.00
TOTAL ROAD EXPENSES			\$ 69.00	\$ 603.65	\$ 52,473.00
MD-62 ENDING CASH BALANCE			\$ 40,848.33	\$ 49,753.43	\$ -

Maintenance District 63 – Coarsegold South

2009-2010 Recommended Road Maintenance Budget

Maintenance District 63 is located in Madera County Supervisory District 5 one half mile south of Coarsegold and accessed east and west from State Highway 41. The District has approximately 149 parcels and has 5.38 miles of paved road and 3.24 miles of unpaved roads for a total of 8.62 miles of road.

Coarsegold South was formed on April 07, 1992 by resolution 92-110 and is approximately 1,345 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. On August 19, 2003 by resolution 2003- 234 an increase in 2003-2004 assessment roll for road maintenance was approved for each improved and unimproved parcel within MD-63. This resolution also included an inflation mechanism for each subsequent year to come and is based on the Engineering News Record construction index using the twenty city average. These are non-County roads and not included in the County maintained road system. Road maintenance is handled through both Madera County Road districts 4 and 5.

MD - 63 COARSEGOLD SOUTH

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 146,901.78	\$ 201,401.98	\$ 251,020.00
MD-63 COARSEGOLD SOUTH ROAD REVENUE:					
21700	640101	Interest on Cash	\$ 7,729.46	\$ 5,042.39	
21700	640103	Interest on Property Tax Collected	\$ 216.99		
21700	660201	Sp Asmt - Rds	\$ 46,263.84	\$ 50,252.10	\$ 36,295.00
21700	660210	Sp Asmt - Delinquent Asmt	\$ 3,487.57	\$ 1,844.02	
TOTAL ROADS REVENUE			\$ 57,697.86	\$ 57,138.51	\$ 36,295.00
MD-63 COARSEGOLD SOUTH ROAD EXPENSES:					
21700	720600	Insurance Expense	\$ 370.00	370.00	\$ 416.00
21700	720601	General Insueance	\$ 586.00	692.00	
21700	720906	Mtce - Roads	\$ 2,241.66	\$ 6,458.83	\$ 155,000.00
21700	780100	Appropriation for Contingency			\$ 131,899.00
TOTAL ROAD EXPENSES			\$ 3,197.66	\$ 7,520.83	\$ 287,315.00
MD-63 ENDING CASH BALANCE			\$ 201,401.98	\$ 251,019.66	\$ -

Maintenance District 64 – Little Creek

2009-2010 Recommended Road Maintenance Budget

Maintenance District 64 is located in Madera County Supervisory District 5 two miles west of North Fork and accessed east from road 221. The District has approximately 18 parcels and has .76 miles of paved road and .20 miles of unpaved roads for a total of .96 miles of road.

Little Creek was formed on April 14, 1992 by resolution 92-127 and is approximately 113 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 64 LITTLE CREEK

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 17,062.90	\$ 19,073.13	\$ 21,239.00
MD-64 LITTLE CREEK ROAD REVENUE:					
21800	640101	Interest on Cash	\$ 832.08	\$ 468.72	
21800	640103	Interest on Property Tax Collected	\$ 7.12		
21800	660201	Sp Asmt - Rds	\$ 1,750.00	\$ 1,800.00	\$ 1,530.00
21800	660210	Sp Asmt - Delinquent Asmt	\$ 55.75		
TOTAL ROADS REVENUE			\$ 2,644.95	\$ 2,268.72	\$ 1,530.00
MD-64 LITTLE CREEK ROAD EXPENSES:					
21800	720600	Insurance Expense	\$ 34.00	34.00	\$ 30.00
21800	720906	Mtce - Roads	\$ 600.72	\$ 68.77	\$ 14,000.00
21800	780100	Appropriation for Contingency			\$ 8,739.00
TOTAL ROAD EXPENSES			\$ 634.72	\$ 102.77	\$ 22,769.00
MD-64 ENDING CASH BALANCE			\$ 19,073.13	\$ 21,239.08	\$ -

Maintenance District 65 – Coarsegold West

2009-2010 Recommended Road Maintenance Budget

Maintenance District 65 is located in Madera County Supervisory District 5 one half mile northwest of Coarsegold and accessed southerly from road 415. The District has approximately 50 parcels and has 1.12 miles of paved road and .23 miles of unpaved roads for a total of 1.35 miles of road.

Coarsegold West was formed on July 07, 1992 by resolution 92-228 and is approximately 227 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 65 COARSEGOLD WEST

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 25,478.99	\$ 31,129.99	\$ 36,699.00
MD-65 COARSEGOLD WEST ROAD REVENUE:					
21900	640101	Interest on Cash	\$ 1,278.38	\$ 774.16	
21900	640103	Interest on Property Tax Collected	\$ 18.58		
21900	660201	Sp Asmt - Rds	\$ 4,850.00	\$ 4,850.00	\$ 4,123.00
21900	660210	Sp Asmt - Delinquent Asmt	\$ 114.50	\$ 117.50	
TOTAL ROADS REVENUE			\$ 6,261.46	\$ 5,741.66	\$ 4,123.00
MD-65 COARSEGOLD WEST ROAD EXPENSES:					
21900	720600	Insurance Expense	\$ 67.00	67.00	\$ 60.00
21900	720906	Mtce - Roads	\$ 543.46	\$ 105.27	\$ 22,000.00
21900	780100	Appropriation for Contingency			\$ 18,762.00
TOTAL ROAD EXPENSES			\$ 610.46	\$ 172.27	\$ 40,822.00
MD-65 ENDING CASH BALANCE			\$ 31,129.99	\$ 36,699.38	\$ -

Maintenance District 66 – Brushy Knob

2009-2010 Recommended Road Maintenance Budget

Maintenance District 66 is located in Madera County Supervisory District 5 two and one half miles northwest of Oakhurst and accessed north from State Highway 49. The District has approximately 55 parcels and has 1.42 miles of paved road and 1.04 miles of unpaved roads for a total of 2.46 miles of road.

Brushy Knob was formed on November 26, 1991 by resolution 91-354 and is approximately 334 acres in size. When the District was formed a direct assessment of \$200.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 66 BRUSHY KNOB

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 27,479.69	\$ 32,858.49	\$ 44,895.00
MD-66 BRUSHY KNOB ROAD REVENUE:					
22000	640101	Interest on Cash	\$ 1,462.97	\$ 844.79	
22000	640103	Interest on Property Tax Collected	\$ 38.13		
22000	660201	Sp Asmt - Rds	\$ 10,300.00	\$ 11,000.00	\$ 9,265.00
22000	660210	Sp Asmt - Delinquent Asmt	\$ 119.00	\$ 958.00	
TOTAL ROADS REVENUE			\$ 11,920.10	\$ 12,802.79	\$ 9,265.00
MD-66 BRUSHY KNOB ROAD EXPENSES:					
22000	720600	Insurance Expense	\$ 123.00	123.00	\$ 109.00
22000	720906	Mtce - Roads	\$ 6,418.30	\$ 643.66	\$ 32,000.00
22000	780100	Appropriation for Contingency			\$ 22,051.00
TOTAL ROAD EXPENSES			\$ 6,541.30	\$ 766.66	\$ 54,160.00
MD-66 ENDING CASH BALANCE			\$ 32,858.49	\$ 44,894.62	\$ -

Maintenance District 67 – Whisky Creek

2009-2010 Recommended Road Maintenance Budget

Maintenance District 67 is located in Madera County Supervisory District 5 four miles southeast of North Fork and accessed west from road 225. The District has approximately 13 parcels and has .42 miles of paved road.

Whisky Creek was formed on April 17, 1992 by resolution 92-128 and is approximately 233 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 67 WHISKEY CREEK

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 26,606.70	\$ 28,829.14	\$ 30,785.00
MD-67 WISKEY CREEK ROAD REVENUE:					
22100	640101	Interest on Cash	\$ 1,280.64	\$ 702.71	
22100	640103	Interest on Property Tax Collected	\$ 4.05		
22100	660201	Sp Asmt - Rds	\$ 900.00	\$ 1,150.00	\$ 1,063.00
22100	660210	Sp Asmt - Delinquent Asmt	\$ 58.75	\$ 124.17	
TOTAL ROADS REVENUE			\$ 2,243.44	\$ 1,976.88	\$ 1,063.00
MD-67 WISKEY CREEK ROAD EXPENSES:					
22100	720600	Insurance Expense	\$ 21.00	21.00	\$ 19.00
22100	720906	Mtce - Roads			\$ 22,000.00
22100	780100	Appropriation for Contingency			\$ 9,829.00
TOTAL ROAD EXPENSES			\$ 21.00	\$ 21.00	\$ 31,848.00
MD-67 ENDING CASH BALANCE			\$ 28,829.14	\$ 30,785.02	\$ -

Maintenance District 69 – Oak Junction

2009-2010 Recommended Road Maintenance Budget

Maintenance District 69 is located in Madera County Supervisory District 5 two and one half miles southwest of North Fork and accessed south from road 200. The District has approximately 11 parcels and has .31 miles of chip sealed road.

Oak Junction was formed on April 14 1992 by resolution 92-129 and is approximately 72 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system. On December 7, 1999 by resolution 99-257 an increase in assessment was approved for a shop warehouse to \$793.00 per year by condition of use permit. On September 20, 2005 by resolution 2005-187 an increase of assessment was approved for a church facility to \$1958.00 per year for road maintenance. These are non County roads and not included in the County maintained road system.

MD - 69 OAK JUNCTION

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 6,997.42	\$ 8,995.57	\$ 10,795.00
MD-69 OAK JUNCTION ROAD REVENUE:					
22300	640101	Interest on Cash	\$ 364.66	\$ 226.29	
22300	640103	Interest on Property Tax Collected	\$ 5.49		
22300	660201	Sp Asmt - Rds	\$ 1,643.00	\$ 1,593.00	\$ 1,482.00
22300	660210	Sp Asmt - Delinquent Asmt		\$ 114.50	
TOTAL ROADS REVENUE			\$ 2,013.15	\$ 1,933.79	\$ 1,482.00
MD-69 OAK JUNCTION ROAD EXPENSES:					
22300	720600	Insurance Expense	\$ 15.00	15.00	\$ 14.00
22300	720906	Mtce - Roads		\$ 119.33	\$ 6,000.00
22300	780100	Appropriation for Contingency			\$ 6,263.00
TOTAL ROADS EXPENSES			\$ 15.00	\$ 134.33	\$ 12,277.00
MD-69 ENDING CASH BALANCE			\$ 8,995.57	\$ 10,795.03	\$ -

Maintenance District 70 – Blueberry Hill

2009-2010 Recommended Road Maintenance Budget

Maintenance District 70 is located in Madera County Supervisory District 1 and 5 five miles east of Raymond and accessed south from road 415. The District has approximately 15 parcels and has .15 miles of paved road and .90 of unpaved road for a total of 1.05 miles of road.

Blueberry Hill was formed on April 14, 1992 by resolution 92-130 and is approximately 164 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 70 BLUEBERRY HILL

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 13,676.40	\$ 15,489.44	\$ 13,900.00
MD-70 BLUEBERRY HILL ROAD REVENUE:					
22400	640101	Interest on Cash	\$ 663.48	\$ 375.11	
22400	640103	Interest on Property Tax Collected	\$ 5.17		
22400	660201	Sp Asmt - Rds	\$ 1,500.00	\$ 1,400.00	\$ 1,360.00
TOTAL ROADS REVENUE			\$ 2,168.65	\$ 1,775.11	\$ 1,360.00
MD-70 BLUEBERRY HILL ROAD EXPENSES:					
22400	720600	Insurance Expense	\$ 52.00	52.00	\$ 47.00
22400	720906	Mtce - Roads	\$ 303.61	\$ 3,312.23	\$ 8,000.00
22400	780100	Appropriation for Contingency			\$ 7,213.00
TOTAL ROAD EXPENSES			\$ 355.61	\$ 3,364.23	\$ 15,260.00
MD-70 ENDING CASH BALANCE			\$ 15,489.44	\$ 13,900.32	\$ -

Maintenance District 71 – Thornberry Mountain

2009-2010 Recommended Road Maintenance Budget

Maintenance District 71 is located in Madera County Supervisory District 5 three and one half miles south of Oakhurst and accessed south from State Highway 41. The District has approximately 52 parcels and has 1.69 miles of paved road and .41 mile of chip sealed road and .08 mile of unpaved road for a total of 2.18 miles of road.

Thornberry Mountain was formed on June 07, 1994 by resolution 94-208 and is approximately 165 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 71 THORNBERRY MOUNTAIN

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 11,766.46	\$ 17,384.81	\$ 21,416.00
MD-71 THORNBERRY MOUNTAIN ROAD REVENUE:					
22500	640101	Interest on Cash	\$ 638.24	\$ 435.01	
22500	640103	Interest on Property Tax Collected	\$ 17.58		
22500	660201	Sp Asmt - Rds	\$ 5,150.00	\$ 5,100.00	\$ 4,378.00
TOTAL ROADS REVENUE			\$ 5,805.82	\$ 5,535.01	\$ 4,378.00
MD-71 THORNBERRY MOUNTAIN ROAD EXPENSES:					
22500	720600	Insurance Expense	\$ 109.00	109.00	\$ 97.00
22500	720906	Mtce - Roads	\$ 78.47	\$ 1,394.63	\$ 11,000.00
22500	780100	Appropriation for Contingency			\$ 14,697.00
TOTAL ROAD EXPENSES			\$ 187.47	\$ 1,503.63	\$ 25,794.00
MD-71 ENDING CASH BALANCE			\$ 17,384.81	\$ 21,416.19	\$ -

Maintenance District 72 – North Oakhurst

2009-2010 Recommended Road Maintenance Budget

Maintenance District 72 is located in Madera County Supervisory District 5 three miles north of Oakhurst and accessed west from State Highway 41 on Golden Horse Drive. The District has approximately 8 parcels and has .33 mile of paved road.

North Oakhurst was formed on March 23, 1993 by resolution 93-106 and is approximately 27 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. On June 27, 2000 by resolution 2000-123 assessors parcel number 057-200-072 and condition of use permit number 98-45 for a bed and breakfast business was set at \$382.00 for road maintenance per year. These are non County roads and not included in the County maintained road system.

MD - 72 NORTH OAKHURST

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 14,996.12	\$ 16,741.95	\$ 18,218.00
MD-72 NORTH OAKHURST ROAD REVENUE:					
22600	640101	Interest on Cash	\$ 731.01	\$ 410.24	
22600	640103	Interest on Property Tax Collected	\$ 3.73		
22600	660201	Sp Asmt - Rds	\$ 1,132.00	\$ 1,082.00	\$ 962.00
TOTAL ROADS REVENUE			\$ 1,866.74	\$ 1,492.24	\$ 962.00
MD-72 NORTH OAKHURST ROAD EXPENSES:					
22600	720600	Insurance Expense	\$ 16.00	16.00	\$ 15.00
22600	720906	Mtce - Roads	\$ 104.91		\$ 12,500.00
22600	780100	Appropriation for Contingency			\$ 6,665.00
TOTAL ROAD EXPENSES			\$ 120.91	\$ 16.00	\$ 19,180.00
MD-72 ENDING CASH BALANCE			\$ 16,741.95	\$ 18,218.19	\$ -

Maintenance District 73 – Quartz Mountain

2009-2010 Recommended Road Maintenance Budget

Maintenance District 73 is located in Madera County Supervisory District 1 and 5 four miles south of Coarsegold and accessed south from road 417. The District has approximately 221 parcels and has 7.93 miles of paved road, 1.27 miles of chip sealed road and 4.67 miles of unpaved road for a total of 13.87 miles of road.

Quartz Mountain was formed on May 05, 1992 by resolution 92-161 and is approximately 2,148 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 73 QUARTZ MOUNTAIN

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 109,197.29	\$ 108,066.24	\$ 53,194.00
MD-73 QUARTZ MOUNTAIN REVENUE:					
22700	640101	Interest on Cash	\$ 4,735.05	\$ 1,556.79	
22700	640103	Interest on Property Tax Collected	\$ 87.80		
22700	660201	Sp Asmt - Rds	\$ 21,200.00	\$ 20,800.00	\$ 18,190.00
22700	660210	Sp Asmt - Delinquent Asmt	\$ 947.50	\$ 984.28	
TOTAL ROADS REVENUE			\$ 26,970.35	\$ 23,341.07	\$ 18,190.00
MD-73 QUARTZ MOUNTAIN EXPENSES:					
22700	720600	Insurance Expense	\$ 1,024.00	1,024.00	\$ 1,029.00
22700	720906	Mtce - Roads	\$ 27,077.40	\$ 77,552.02	\$ 63,000.00
22700	780100	Appropriation for Contingency			\$ 7,355.00
TOTAL ROAD EXPENSES			\$ 28,101.40	\$ 78,576.02	\$ 71,384.00
MD-73 ENDING CASH BALANCE			\$ 108,066.24	\$ 52,831.29	\$ -

Maintenance District – 74 Munson Lane

2009-2010 Recommended Road Maintenance Budget

Maintenance District 74 is located in Madera County Supervisory District 5 three miles northwest of North Fork and accessed west from road 222. The District has approximately 30 parcels and has 1.24 miles of paved road and .18 miles of unpaved road for a total of 1.42 miles of road.

Munson Lane was formed on January 04, 1994 by resolution 94-21 and is approximately 233 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 74 MUNSON LANE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 23,606.39	\$ 23,548.32	\$ 26,535.00
MD-74 MUNSON LANE ROAD REVENUE:					
22900	640101	Interest on Cash	\$ 1,142.88	\$ 578.96	
22900	640103	Interest on Property Tax Collected	\$ 10.34		
22900	660201	Sp Asmt - Rds	\$ 3,100.00	\$ 3,000.00	\$ 2,550.00
TOTAL ROADS REVENUE			\$ 4,253.22	\$ 3,578.96	\$ 2,550.00
MD-74 MUNSON LANE ROAD EXPENSES:					
22900	720600	Insurance Expense	\$ 71.00	71.00	\$ 63.00
22900	720906	Mtce - Roads	\$ 4,240.29	\$ 521.68	\$ 20,000.00
22900	780100	Appropriation for Contingency			\$ 9,022.00
TOTAL ROAD EXPENSES			\$ 4,311.29	\$ 592.68	\$ 29,085.00
MD-74 ENDING CASH BALANCE			\$ 23,548.32	\$ 26,534.60	\$ -

Maintenance District – 75 Fairlane Court

2009-2010 Recommended Road Maintenance Budget

Maintenance District 75 is located in Madera County Supervisory District 2 one mile north of Fairmead and accessed east from road 19 ½ . The District has approximately 8 parcels and has .19 mile of paved road.

Fairlane Court was formed on May 05, 1992 by resolution 92-162 and is approximately 40 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 75 FAIRLANE COURT

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010 BUDGET
MD-75 FUND ADMN FUND BALANCE					
		BEGINNING CASH BALANCE	\$ 11,642.09	\$ 12,950.58	\$ 14,155.00
MD-75 FAIRLANE COURT ROAD REVENUE:					
23000	640101	Interest on Cash	\$ 565.08	\$ 315.82	
23000	640103	Interest on Property Tax Collected	\$ 2.41		
23000	660201	Sp Asmt - Rds	\$ 750.00	\$ 800.00	\$ 723.00
23000	660210	Sp Asmt - Delinquent Asmt		\$ 122.00	
		TOTAL ROADS REVENUE	\$ 1,317.49	\$ 1,237.82	\$ 723.00
MD-75 FAIRLANE COURT ROAD EXPENSES:					
23000	720600	Insurance Expense	\$ 9.00	9.00	\$ 8.00
23000	720906	Mtce - Roads		\$ 24.18	\$ 9,000.00
23000	780100	Appropriation for Contingency			\$ 5,870.00
		TOTAL ROAD EXPENSES	\$ 9.00	\$ 33.18	\$ 14,878.00
		MD-75 ENDING CASH BALANCE	\$ 12,950.58	\$ 14,155.22	\$ -

Maintenance District – 76 River Falls Road

2009-2010 Recommended Road Maintenance Budget

Maintenance District 76 is located in Madera County Supervisory District 5 two miles north of Oakhurst and accessed south from State Highway 41. The District has approximately 38 parcels and has .80 mile of paved road and .19 mile of unpaved road for a total of .99 mile of road.

River Falls Road was formed on November 17, 1992 by resolution 92-369 and is approximately 107 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 76 RIVER FALLS ROAD

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 29,020.70	\$ 27,374.75	\$ 30,104.00
MD-76 RIVER FALLS ROAD ROAD REVENUE:					
23100	640101	Interest on Cash	\$ 1,176.68	\$ 659.84	
23100	640103	Interest on Property Tax Collected	\$ 13.10		
23100	660201	Sp Asmt - Rds	\$ 3,650.00	\$ 3,900.00	\$ 3,315.00
23100	662714	Mediation/Dissolution		\$ 320.00	
TOTAL ROADS REVENUE			\$ 4,839.78	\$ 4,879.84	\$ 3,315.00
MD-76 RIVER FALLS ROAD ROAD EXPENSES:					
23100	720600	Insurance Expense	\$ 49.00	49.00	\$ 44.00
23100	720906	Mtce - Roads	\$ 6,436.73	\$ 2,167.83	\$ 24,500.00
23100	780100	Appropriation for Contingency			\$ 8,875.00
TOTAL WATER EXPENSES			\$ 6,485.73	\$ 2,216.83	\$ 33,419.00
MD-01 ENDING CASH BALANCE			\$ 27,374.75	\$ 30,037.76	\$ -

Maintenance District – 77 Whittenburg Road

2009-2010 Recommended Road Maintenance Budget

Maintenance District 77 is located in Madera County Supervisory District 5 three miles north of Oakhurst and accessed northwest from road 620. The District has approximately 32 parcels and has .98 mile of paved road.

Whittenburg Road was formed on September 28, 1993 by resolution 93-293 and is approximately 125 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 77 WHITTENBURG ROAD

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 20,252.49	\$ 19,536.47	\$ 18,350.00
MD-77 WHITTENBURG ROAD ROAD REVENUE:					
23200	640101	Interest on Cash	\$ 940.05	\$ 466.71	
23200	640103	Interest on Property Tax Collected	\$ 11.03		
23200	660201	Sp Asmt - Rds	\$ 3,150.00	\$ 3,150.00	\$ 2,678.00
TOTAL ROADS REVENUE			\$ 4,101.08	\$ 3,616.71	\$ 2,678.00
MD-77 WHITTENBURG ROAD ROAD EXPENSES:					
23200	720600	Insurance Expense	\$ 49.00	49.00	\$ 43.00
23200	720906	Mtce - Roads	\$ 4,768.10	\$ 4,753.99	\$ 14,500.00
23200	780100	Appropriation for Contingency			\$ 6,485.00
TOTAL ROAD EXPENSES			\$ 4,817.10	\$ 4,802.99	\$ 21,028.00
MD-77 ENDING CASH BALANCE			\$ 19,536.47	\$ 18,350.19	\$ -

Maintenance District – 78 San Ramon

2009-2010 Recommended Road Maintenance Budget

Maintenance District 78 is located in Madera County Supervisory District 5 seven miles east of Raymond and accessed south from road 415. The District has approximately 8 parcels and has .28 mile of chip sealed road and .07 mile of unpaved road for a total of .53 mile of road.

Whittenburg Road was formed on April 06, 1993 by resolution 93-119 and is approximately 53 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 78 SAN RAMON

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 12,561.36	\$ 13,945.60	\$ 14,708.00
MD-78 SAN RAMON ROAD REVENUE:					
23300	640101	Interest on Cash	\$ 607.48	\$ 338.74	
23300	640103	Interest on Property Tax Collected	\$ 2.76		
23300	660201	Sp Asmt - Rds	\$ 800.00	\$ 800.00	\$ 765.00
TOTAL ROADS REVENUE			\$ 1,410.24	\$ 1,138.74	\$ 765.00
MD-78 SAN RAMON ROAD EXPENSES:					
23300	720600	Insurance Expense	\$ 26.00	26.00	\$ 24.00
23300	720906	Mtce - Roads		\$ 350.67	\$ 10,000.00
23300	780100	Appropriation for Contingency			\$ 5,449.00
TOTAL ROAD EXPENSES			\$ 26.00	\$ 376.67	\$ 15,473.00
MD-78 ENDING CASH BALANCE			\$ 13,945.60	\$ 14,707.67	\$ -

Maintenance District – 79 Serpa Canyon

2009-2010 Recommended Road Maintenance Budget

Maintenance District 79 is located in Madera County Supervisory District 5 three miles northeast of Coarsegold and accessed north from State Highway 41. The District has approximately 4 parcels and has .18 mile of paved road and .45 mile of unpaved road for a total of .63 mile of road.

Serpa Canyon was formed on January 25, 1994 by resolution 94-46 and is approximately 37 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 79 SERPA CANYON

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 8,925.50	\$ 9,682.17	\$ 10,215.00
MD-79 SERPA CANYON ROAD REVENUE:					
23400	640101	Interest on Cash	\$ 428.46	\$ 234.25	
23400	640103	Interest on Property Tax Collected	\$ 1.96		
23400	660201	Sp Asmt - Rds	\$ 300.00	\$ 400.00	\$ 425.00
23400	660210	Sp Asmt - Delinquent Asmt	\$ 57.25	\$ 123.50	
TOTAL ROADS REVENUE			\$ 787.67	\$ 757.75	\$ 425.00
MD-79 SERPA CANYON ROAD EXPENSES:					
23400	720600	Insurance Expense	\$ 31.00	31.00	\$ 28.00
23400	720906	Mtce - Roads		\$ 194.39	\$ 7,000.00
23400	780100	Appropriation for Contingency			\$ 3,612.00
TOTAL ROAD EXPENSES			\$ 31.00	\$ 225.39	\$ 10,640.00
MD-79 ENDING CASH BALANCE			\$ 9,682.17	\$ 10,214.53	\$ -

Maintenance District – 80 City View

2009-2010 Recommended Road Maintenance Budget

Maintenance District 80 is located in Madera County Supervisory District 5 three miles southwest of Coarsegold and accessed north from road 415. The District has approximately 6 parcels and has .32 mile of paved road.

City View was formed on August 10, 1993 by resolution 93-240 and is approximately 21 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 80 CITY VIEW

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 10,069.11	\$ 11,142.35	\$ 11,581.00
MD-80 CITY VIEW ROAD REVENUE:					
23500	640101	Interest on Cash	\$ 487.34	\$ 270.07	
23500	640103	Interest on Property Tax Collected	\$ 1.90		
23500	660201	Sp Asmt - Rds	\$ 600.00	\$ 300.00	\$ 553.00
TOTAL ROADS REVENUE			\$ 1,089.24	\$ 570.07	\$ 553.00
MD-80 CITY VIEW ROAD EXPENSES:					
23500	720600	Insurance Expense	\$ 16.00	16.00	\$ 14.00
23500	720906	Mtce - Roads		\$ 115.69	\$ 8,000.00
23600	780100	Appropriation for Contingency			\$ 4,120.00
TOTAL ROAD EXPENSES			\$ 16.00	\$ 131.69	\$ 12,134.00
MD-80 ENDING CASH BALANCE			\$ 11,142.35	\$ 11,580.73	\$ -

Maintenance District – 81 Blue Oak

2009-2010 Recommended Road Maintenance Budget

Maintenance District 81 is located in Madera County Supervisory District 1 near the southern portion of Yosemite Lakes Park and accessed west from road 450. The District has approximately 25 parcels and has 1.08 mile of paved road and .44 mile of unpaved road for a total of 1.52 mile of road.

Blue Oak was formed on September 07, 1993 by resolution 93-274 and is approximately 125 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 81 BLUE OAK

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 34,606.90	\$ 38,211.73	\$ 39,418.00
MD-81 BLUE OAK ROAD REVENUE:					
23600	640101	Interest on Cash	\$ 1,672.81	\$ 932.04	
23600	640103	Interest on Property Tax Collected	\$ 8.10		
23600	660201	Sp Asmt - Rds	\$ 2,350.00	\$ 2,400.00	\$ 2,125.00
23600	660210	Sp Asmt - Delinquent Asmt		\$ 114.50	
TOTAL ROADS REVENUE			\$ 4,030.91	\$ 3,446.54	\$ 2,125.00
MD-81 BLUE OAK ROAD EXPENSES:					
23600	720600	Insurance Expense	\$ 76.00	76.00	\$ 67.00
23600	720906	Mtce - Roads	\$ 350.08	\$ 2,164.18	\$ 30,000.00
23600	780100	Appropriation for Contingency			\$ 11,476.00
TOTAL ROAD EXPENSES			\$ 426.08	\$ 2,240.18	\$ 41,543.00
MD-81 ENDING CASH BALANCE			\$ 38,211.73	\$ 39,418.09	\$ -

Maintenance District – 82 Poison Switch

2009-2010 Recommended Road Maintenance Budget

Maintenance District 82 is located in Madera County Supervisory District 5 one and one half miles south of Ahwahnee and accessed east from road 600. The District has approximately 36 parcels and has 1.23 mile of paved road.

Poison Switch was formed on August 24 1993 by resolution 93-244 and is approximately 21 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. On August 5, 2003 by resolution 2003-221 an increase in 2003-2004 assessment roll for road maintenance was approved. The increase amount was \$213.00 for each residential parcel and \$2,130.00 for River Creek Golf Course, every year thereafter this amount will be adjusted to reflect the inflation impact based on the Engineering News Record Construction Cost index using the twenty city average. These are non-County roads and not included in the County maintained road system.

MD - 82 POISON SWITCH

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 57,951.95	\$ 68,954.77	\$ 81,328.00
MD-82 POISON SWITCH ROAD REVENUE:					
23700	640101	Interest on Cash	\$ 2,895.42	\$ 1,749.00	
23700	640103	Interest on Property Tax Collected	\$ 37.67		
23700	660201	Sp Asmt - Rds	\$ 9,608.72	\$ 11,021.87	\$ 8,670.00
23700	660210	Sp Asmt - Delinquent Asmt		\$ 435.01	
TOTAL ROADS REVENUE			\$ 12,541.81	\$ 13,205.88	\$ 8,670.00
MD-82 POISON SWITCH ROAD EXPENSES:					
23700	720600	Insurance Expense	\$ 60.00	60.00	\$ 54.00
23700	720906	Mtce - Roads	\$ 1,478.99	\$ 773.07	\$ 65,000.00
23700	780100	Appropriation for Contingency			\$ 24,944.00
TOTAL ROAD EXPENSES			\$ 1,538.99	\$ 833.07	\$ 89,998.00
MD-82 ENDING CASH BALANCE			\$ 68,954.77	\$ 81,327.58	\$ -

Maintenance District – 83 Lone Olive

2009-2010 Recommended Road Maintenance Budget

Maintenance District 83 is located in Madera County Supervisory District 5 in Ahwahnee access south from road 621. The District has approximately 9 parcels and has .21 mile of paved road.

Lone Olive was formed on September 21, 1993 by resolution 93-290 and is approximately 12.82 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 83 LONE OLIVE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 8,729.96	\$ 9,948.87	\$ 10,983.00
MD-83 LONE OLIVE ROAD REVENUE:					
23800	640101	Interest on Cash	\$ 426.15	\$ 243.68	
23800	640103	Interest on Property Tax Collected	\$ 2.76		
23800	660201	Sp Asmt - Rds	\$ 800.00	\$ 800.00	\$ 765.00
TOTAL ROADS REVENUE			\$ 1,228.91	\$ 1,043.68	\$ 765.00
MD-83 LONE OLIVE ROAD EXPENSES:					
23800	720600	Insurance Expense	\$ 10.00	10.00	\$ 9.00
23800	720906	Mtce - Roads			\$ 7,000.00
23800	780100	Appropriation for Contingency			\$ 4,739.00
TOTAL ROAD EXPENSES			\$ 10.00	\$ 10.00	\$ 11,748.00
MD-83 ENDING CASH BALANCE			\$ 9,948.87	\$ 10,982.55	\$ -

Maintenance District – 84 Mill Creek

2009-2010 Recommended Road Maintenance Budget

Maintenance District 84 is located in Madera County Supervisory District 5 five miles southeast of Coarsegold and accessed south from road 415. The District has approximately 9 parcels and has .32 mile of paved road.

Mill Creek was formed on January 04, 1994 by resolution 94-24 and is approximately 29 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 84 MILL CREEK

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 13,703.99	\$ 13,560.63	\$ 14,459.00
MD-84 MILL CREEK ROAD REVENUE:					
23900	640101	Interest on Cash	\$ 638.59	\$ 330.88	
23900	640103	Interest on Property Tax Collected	\$ 4.57		
23900	660201	Sp Asmt - Rds	\$ 800.00	\$ 700.00	\$ 765.00
23900	660210	Sp Asmt - Delinquent Asmt	\$ 111.50	\$ 55.75	
TOTAL ROADS REVENUE			\$ 1,554.66	\$ 1,086.63	\$ 765.00
MD-84 MILL CREEK ROAD EXPENSES:					
23900	720600	Insurance Expense	\$ 16.00	16.00	\$ 14.00
23900	720906	Mtce - Roads	\$ 1,682.02	\$ 172.47	\$ 11,000.00
23900	780100	Appropriation for Contingency			\$ 4,210.00
TOTAL ROAD EXPENSES			\$ 1,698.02	\$ 188.47	\$ 15,224.00
MD-84 ENDING CASH BALANCE			\$ 13,560.63	\$ 14,458.79	\$ -

Maintenance District – 86 Hidden Meadow

2009-2010 Recommended Road Maintenance Budget

Maintenance District 86 is located in Madera County Supervisory District 5 two miles southeast of Bass Lake and accessed east from road 419. The District has approximately 25 parcels and has .27 mile of paved road and .27 mile of unpaved road for a total of .54 mile of road.

Hidden Meadow was formed on February 08, 1994 by resolution 94-79 and is approximately 86 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 86 HIDDEN MEADOW

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 7,211.35	\$ 7,642.87	\$ 9,887.00
MD-86 HIDDEN MEADOW ROAD REVENUE:					
24100	640101	Interest on Cash	\$ 369.60	\$ 196.68	
24100	640103	Interest on Property Tax Collected	\$ 10.48		
24100	660201	Sp Asmt - Rds	\$ 2,550.00	\$ 2,350.00	\$ 2,168.00
24100	660210	Sp Asmt - Delinquent Asmt	\$ 114.50	\$ 318.00	
TOTAL ROADS REVENUE			\$ 3,044.58	\$ 2,864.68	\$ 2,168.00
MD-86 HIDDEN MEADOW ROAD EXPENSES:					
24100	720600	Insurance Expense	\$ 27.00	27.00	\$ 24.00
24100	720906	Mtce - Roads	\$ 2,562.20	\$ 594.00	\$ 4,000.00
24100	720915	Sd Wtr/Swr Chemicals	\$ 23.86		
24100	780100	Appropriation for Contingency			\$ 8,031.00
TOTAL ROAD EXPENSES			\$ 2,613.06	\$ 621.00	\$ 12,055.00
MD-86 ENDING CASH BALANCE			\$ 7,642.87	\$ 9,886.55	\$ -

Maintenance District – 87 Madera Southeast

2009-2010 Recommended Road Maintenance Budget

Maintenance District 87 is located in Madera County Supervisory District 4 two miles southeast of the City of Madera and accessed north from avenue 13 ¼. The District has approximately 4 parcels and has .13 mile of paved road.

Madera Southeast was formed on January 25, 1994 by resolution 94-97 and is approximately 20 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 87 MADERA SOUTH

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 6,824.96	\$ 7,549.77	\$ 8,128.00
MD-87 MADERA SOUTH ROAD REVENUE:					
24200	640101	Interest on Cash	\$ 329.43	\$ 184.08	
24200	640103	Interest on Property Tax Collected	\$ 1.38		
24200	660201	Sp Asmt - Rds	\$ 400.00	\$ 400.00	\$ 340.00
TOTAL ROADS REVENUE			\$ 730.81	\$ 584.08	\$ 340.00
MD-87 MADERA SOUTH ROAD EXPENSES:					
24200	720600	Insurance Expense	\$ 6.00	6.00	\$ 6.00
24200	720906	Mtce - Roads			\$ 6,000.00
24200	780100	Appropriation for Contingency			\$ 2,462.00
TOTAL EXPENSES EXPENSES			\$ 6.00	\$ 6.00	\$ 8,468.00
MD-87 ENDING CASH BALANCE			\$ 7,549.77	\$ 8,127.85	\$ -

Maintenance District – 88 Safari World

2009-2010 Recommended Road Maintenance Budget

Maintenance District 88 is located in Madera County Supervisory District 5 three miles south of Coarsegold and accessed east from State Highway 41. The District has approximately 7 parcels and has .05 mile of paved road and .23 mile of unpaved road for a total of .28 mile of road.

Safari World was formed on December 06, 1994 by resolution 94-389 and is approximately 79 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 88 SAFARI WORLD

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 6,710.73	\$ 7,780.15	\$ 8,657.00
MD-88 SAFARI WORLD REVENUE:					
24300	640101	Interest on Cash	\$ 331.01	\$ 190.80	
24300	640103	Interest on Property Tax Collected	\$ 2.41		
24300	660201	Sp Asmt - Rds	\$ 750.00	\$ 700.00	\$ 723.00
TOTAL ROADS REVENUE			\$ 1,083.42	\$ 890.80	\$ 723.00
MD-88 SAFARI WORLD EXPENSES:					
24300	720600	Insurance Expense	\$ 14.00	14.00	\$ 12.00
24300	720906	Mtce - Roads			\$ 5,000.00
24300	780100	Appropriation for Contingency			\$ 4,368.00
TOTAL ROAD EXPENSES			\$ 14.00	\$ 14.00	\$ 9,380.00
MD-88 ENDING CASH BALANCE			\$ 7,780.15	\$ 8,656.95	\$ -

Maintenance District – 89 Silver Spur

2009-2010 Recommended Road Maintenance Budget

Maintenance District 89 is located in Madera County Supervisory District 5 east from State Highway 41 near the town of Nipinnawassee. The District has approximately 19 parcels and has .84 mile of paved road.

Silver Spur was formed on April 11, 1995 by resolution 95-92 and is approximately 116 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 89 SILVER SPUR

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 14,090.76	\$ 14,907.75	\$ 3,451.00
MD-89 SILVER SPUR ROAD REVENUE:					
24400	640101	Interest on Cash	\$ 647.24	\$ 365.77	
24400	640103	Interest on Property Tax Collected	\$ 5.86		
24400	660201	Sp Asmt - Rds	\$ 1,700.00	\$ 1,850.00	\$ 1,573.00
TOTAL ROADS REVENUE			\$ 2,353.10	\$ 2,215.77	\$ 1,573.00
MD-89 SILVER SPUR ROAD EXPENSES:					
24400	720600	Insurance Expense	\$ 42.00	42.00	\$ 37.00
24400	720906	Mtce - Roads	\$ 1,494.11	\$ 13,630.28	\$ 4,987.00
24400	780100	Appropriation for Contingency		\$ -	\$ -
TOTAL ROAD EXPENSES			\$ 1,536.11	\$ 13,672.28	\$ 5,024.00
MD-89 ENDING CASH BALANCE			\$ 14,907.75	\$ 3,451.24	\$ -

Maintenance District – 90 Raymond North

2009-2010 Recommended Road Maintenance Budget

Maintenance District 90 is located in Madera County Supervisory District 1 two miles north of Raymond and accessed north and south from road 613. The District has approximately 21 parcels and has .66 mile of paved road and 2.61 mile of unpaved road for a total of 3.27 mile of road.

Raymond North was formed on December 06, 1994 by resolution 94-388 and is approximately 417 acres in size. When the District was formed a direct assessment of \$400.00 per parcel, per year for road maintenance was approved. This assessment was later reduced to \$150.00 per parcel per year on September 23, 1997 by resolution 97-227. These are non-County roads and not included in the County maintained road system.

MD - 90 RAYMOND NORTH

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 25,953.23	\$ 28,877.73	\$ 29,711.00
MD-90 RAYMOND NORTH ROAD REVENUE:					
24500	640101	Interest on Cash	\$ 1,259.20	\$ 716.31	
24500	640103	Interest on Property Tax Collected	\$ 8.79		
24500	660201	Sp Asmt - Rds	\$ 2,400.00	\$ 3,600.00	\$ 2,550.00
24500	660210	Sp Asmt - Delinquent Asmt			
TOTAL ROADS REVENUE			\$ 3,667.99	\$ 4,316.31	\$ 2,550.00
MD-90 RAYMOND NORTH ROAD EXPENSES:					
24500	720600	Insurance Expense	\$ 99.00	99.00	\$ 88.00
24500	720906	Mtce - Roads	\$ 644.49	\$ 3,383.83	\$ 22,000.00
24500	780100	Appropriation for Contingency			\$ 10,173.00
TOTAL ROAD EXPENSES			\$ 743.49	\$ 3,482.83	\$ 32,261.00
MD-90 ENDING CASH BALANCE			\$ 28,877.73	\$ 29,711.21	\$ -

Maintenance District – 91 Hensley East

2009-2010 Recommended Road Maintenance Budget

Maintenance District 91 is located in Madera County Supervisory District 1 eighteen miles northeast of Madera and accessed west from road 400. The District has approximately 5 parcels and has .01 mile of paved road and .10 mile of unpaved road for a total of .11 mile of road.

Hensley East was formed on November 27, 1994 by resolution 94-379 and is approximately 36.56 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 91 HENSLEY EAST

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 7,609.28	\$ 8,475.15	\$ 9,177.00
MD-91 HENSLEY EAST ROAD REVENUE:					
24600	640101	Interest on Cash	\$ 369.15	\$ 207.12	
24600	640103	Interest on Property Tax Collected	\$ 1.72		
24600	660201	Sp Asmt - Rds	\$ 500.00	\$ 500.00	\$ 425.00
TOTAL ROADS REVENUE			\$ 870.87	\$ 707.12	\$ 425.00
MD-91 HENSLEY EAST ROAD EXPENSES:					
24600	720600	Insurance Expense	\$ 5.00	5.00	\$ 5.00
24600	720906	Mtce - Roads			\$ 6,000.00
24600	780100	Appropriation for Contingency			\$ 3,597.00
TOTAL ROAD EXPENSES			\$ 5.00	\$ 5.00	\$ 9,602.00
MD-91 ENDING CASH BALANCE			\$ 8,475.15	\$ 9,177.27	\$ -

Maintenance District – 92 Cedar Ridge

2009-2010 Recommended Road Maintenance Budget

Maintenance District 92 is located in Madera County Supervisory District 5 near Bass Lake and accessed north from road 274. The District has approximately 29 parcels and has .38 mile of paved road.

Cedar Ridge was formed on February 06, 1996 by resolution 96-28 and is approximately 54 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 92 CEDAR RIDGE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010 BUDGET
MD-92 FUND ADMN FUND BALANCE					
		BEGINNING CASH BALANCE	\$ 31,877.20	\$ 35,776.49	\$ 38,712.00
MD-92 CEDAR RIDGE ROAD REVENUE:					
24700	640101	Interest on Cash	\$ 1,551.63	\$ 876.38	
24700	640103	Interest on Property Tax Collected	\$ 10.00		
24700	660201	Sp Asmt - Rds	\$ 2,900.00	\$ 2,900.00	\$ 2,465.00
		TOTAL ROADS REVENUE	\$ 4,461.63	\$ 3,776.38	\$ 2,465.00
MD-92 CEDAR RIDGE ROAD EXPENSES:					
24700	720600	Insurance Expense	\$ 19.00	19.00	\$ 17.00
24700	720906	Mtce - Roads	\$ 543.34	\$ 821.26	\$ 25,000.00
24700	780100	Appropriation for Contingency			\$ 16,160.00
		TOTAL ROAD EXPENSES	\$ 562.34	\$ 840.26	\$ 41,177.00
MD-92 Funding Sources			\$ 36,338.83	\$ 39,552.87	\$ 41,177.00
MD-92 Financing Uses			\$ 562.34	\$ 840.26	\$ 41,177.00
		MD-92 ENDING CASH BALANCE	\$ 35,776.49	\$ 38,712.61	\$ -

Maintenance District – 93 Wilcox

2009-2010 Recommended Road Maintenance Budget

Maintenance District 93 is located in Madera County Supervisory District 5 one and one half miles west of North Fork and accessed west from road 224. The District has approximately 19 parcels and has .93 mile of paved road and .08 mile of unpaved road for a total of 1.01 mile of road.

Wilcox was formed on June 06, 1995 by resolution 95-138 and is approximately 156 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 93 WILCOX

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 14,528.65	\$ 16,363.00	\$ 18,237.00
MD-93 WILCOX ROAD REVENUE:					
24800	640101	Interest on Cash	\$ 712.86	\$ 394.63	
24800	640103	Interest on Property Tax Collected	\$ 6.21		
24800	660201	Sp Asmt - Rds	\$ 1,800.00	\$ 1,800.00	\$ 1,615.00
24800	660210	Sp Asmt - Delinquent Asmt		\$ 429.00	
TOTAL ROADS REVENUE			\$ 2,519.07	\$ 2,623.63	\$ 1,615.00
MD-93 WILCOX ROAD EXPENSES:					
24800	720600	Insurance Expense	\$ 50.00	50.00	\$ 45.00
24800	720906	Mtce - Roads	\$ 634.72	\$ 700.11	\$ 17,500.00
24800	780100	Appropriation for Contingency	\$ -		\$ 2,307.00
TOTAL ROAD EXPENSES			\$ 684.72	\$ 750.11	\$ 19,852.00
MD-93 ENDING CASH BALANCE			\$ 16,363.00	\$ 18,236.52	\$ -

Maintenance District – 94 Deadwood

2009-2010 Recommended Road Maintenance Budget

Maintenance District 94 is located in Madera County Supervisory District 5 two miles south of Oakhurst and accessed west from road 425-C. The District has approximately 4 parcels and has .68 mile of unpaved road.

Deadwood was formed on April 18, 1995 by resolution 95-97 and is approximately 154 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 94 DEADWOOD

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 765.51	\$ 1,291.48	\$ 1,605.00
MD-94 DEADWOOD ROAD REVENUE:					
24900	640101	Interest on Cash	\$ 45.28	\$ 32.79	
24900	640103	Interest on Property Tax Collected	\$ 3.19		
24900	660210	Sp Asmt - Delinquent Asmt	\$ 111.50		
24900	660201	Sp Asmt - Rds	\$ 400.00	\$ 400.00	\$ 340.00
TOTAL ROADS REVENUE			\$ 559.97	\$ 432.79	\$ 340.00
MD-94 DEADWOOD ROAD EXPENSES:					
24900	720600	Insurance Expense	\$ 34.00	34.00	\$ 30.00
24900	720906	Mtce - Roads		\$ 84.98	\$ 1,400.00
24900	780100	Appropriation for Contingency			\$ 515.00
TOTAL ROAD EXPENSES			\$ 34.00	\$ 118.98	\$ 1,945.00
MD-94 ENDING CASH BALANCE			\$ 1,291.48	\$ 1,605.29	\$ -

Maintenance District – 95 Ranchos West

2009-2010 Recommended Road Maintenance Budget

Maintenance District 95 is located in Madera County Supervisory District 1 located east of the City of Madera and accessed east from road 35. The District has approximately 29 parcels excluding two out lots, one for drainage and one water well site. The District has .83 mile of paved roads with curb and gutter.

Ranchos West was formed on June 20, 1995 by resolution 95-157 and is approximately 39 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. This road maintenance fund also incorporates the maintenance of the drainage lot. These are non-County roads and not included in the County maintained road system. On March 18, 2008 the Madera County Board of Supervisors elected to dissolve Maintenance District 95 by resolution no. 2008-064.

MD - 95 RANCHOS WEST - ROADS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 31,390.37	\$ 33,771.98	\$ 37,551.00
MD-95 RANCHOS WEST - ROAD REVENUE:					
25010	640101	Interest on Cash	\$ 1,514.70	\$ 829.37	
25010	640103	Interest on Property Tax Collected	\$ 10.00		
25010	660201	Sp Asmt - Rds	\$ 2,850.00	\$ 2,950.00	\$ 2,465.00
TOTAL ROADS REVENUE			\$ 4,374.70	\$ 3,779.37	\$ 2,465.00
MD-95 RANCHOS WEST - ROAD EXPENSES:					
25010	720600	Insurance Expense			\$ 419.00
25010	720906	Mtce - Roads	\$ 1,993.09	\$ -	\$ 30,000.00
25010	721427	Property Tax Administration Fee			
25010	780100	Appropriation for Contingency		\$ -	\$ 9,597.00
TOTAL ROAD EXPENSES			\$ 1,993.09	\$ -	\$ 40,016.00
MD-95 ENDING CASH BALANCE			\$ 33,771.98	\$ 37,551.35	\$ -

Maintenance District – 96 Garnet Creek

2009-2010 Recommended Road Maintenance Budget

Maintenance District 96 is located in Madera County Supervisory District 5 nine miles southwest of Coarsegold and accessed east from road 400. The District has approximately 6 parcels and has .19 mile of paved road.

Garnet Creek was formed on December 12, 1995 by resolution 95-297 and is approximately 40 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 96 GARNET CREEK

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 7,359.24	\$ 8,156.46	\$ 8,967.00
MD-96 GARNET CREEK ROAD REVENUE:					
25100	640101	Interest on Cash	\$ 354.50	\$ 199.91	
25100	640103	Interest on Property Tax Collected	\$ 1.72		
25100	660201	Sp Asmt - Rds	\$ 450.00	\$ 500.00	\$ 510.00
25100	660210	Sp Asmt - Delinquent Asmt		\$ 119.82	
TOTAL ROADS REVENUE			\$ 806.22	\$ 819.73	\$ 510.00
MD-96 GARNET CREEK ROAD EXPENSES:					
25100	720600	Insurance Expense	\$ 9.00	9.00	\$ 8.00
25100	720906	Mtce - Roads		\$ -	\$ 6,000.00
25100	780100	Appropriation for Contingency		\$ -	\$ 3,469.00
TOTAL ROAD EXPENSES			\$ 9.00	\$ 9.00	\$ 9,477.00
MD-96 ENDING CASH BALANCE			\$ 8,156.46	\$ 8,967.19	\$ -

Maintenance District – 97 Cascadel Heights

2009-2010 Recommended Road Maintenance Budget

Maintenance District 97 is located in Madera County Supervisory District 5 three miles east of South Fork and accessed south from road 233. The District has approximately 20 parcels and has.73 mile of paved road.

Cascadel Heights was formed on December 12, 1995 by resolution 95-298 and is approximately 75 acres in size. When the District was formed a direct assessment of \$200.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 97 CASCADEL HEIGHTS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 677.12	\$ 4,182.55	\$ 7,206.00
MD-97 CASCADEL HEIGHTS ROAD REVENUE:					
25200	640101	Interest on Cash	\$ 84.32	\$ 111.91	
25200	640103	Interest on Property Tax Collected	\$ 12.41		
25200	660201	Sp Asmt - Rds	\$ 3,600.00	\$ 3,800.00	\$ 3,400.00
25200	660210	Sp Asmt - Delinquent Asmt		\$ 482.00	
TOTAL ROADS REVENUE			\$ 3,696.73	\$ 4,393.91	\$ 3,400.00
MD-97 CASCADEL HEIGHTS ROAD EXPENSES:					
25200	720600	Insurance Expense	\$ 36.00	36.00	\$ 32.00
25200	720906	Mtce - Roads	\$ 155.30	\$ 1,334.36	\$ 8,000.00
25200	780100	Appropriation for Contingency		\$ -	\$ 2,574.00
TOTAL ROAD EXPENSES			\$ 191.30	\$ 1,370.36	\$ 10,606.00
MD-97 ENDING CASH BALANCE			\$ 4,182.55	\$ 7,206.10	\$ -

Maintenance District – 98 Pine Meadow

2009-2010 Recommended Road Maintenance Budget

Maintenance District 98 is located in Madera County Supervisory District 5 four miles southeast of Oakhurst and accessed south from road 423. The District has approximately 7 parcels and has .22 mile of paved road.

Pine Meadow was formed on May 21, 1996 by resolution 96-141 and is approximately 17 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 98 PINE MEADOW

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 7,559.66	\$ 8,514.04	\$ 9,535.00
MD-98 PINE MEADOW ROAD REVENUE:					
25300	640101	Interest on Cash	\$ 370.37	\$ 208.61	
25300	640103	Interest on Property Tax Collected	\$ 2.07		
25300	660201	Sp Asmt - Rds	\$ 650.00	\$ 700.00	\$ 595.00
25300	660210	Sp Asmt - Delinquent Asmt		\$ 123.50	
TOTAL ROADS REVENUE			\$ 1,022.44	\$ 1,032.11	\$ 595.00
MD-98 PINE MEADOW ROAD EXPENSES:					
25300	720600	Insurance Expense	\$ 11.00	11.00	\$ 10.00
25300	720906	Mtce - Roads	\$ 57.06	\$ -	\$ 6,000.00
25300	780100	Appropriation for Contingency		\$ -	\$ 4,120.00
TOTAL ROAD EXPENSES			\$ 68.06	\$ 11.00	\$ 10,130.00
MD-98 ENDING CASH BALANCE			\$ 8,514.04	\$ 9,535.15	\$ -

Maintenance District – 99 Lower Oak

2009-2010 Recommended Road Maintenance Budget

Maintenance District 99 is located in Madera County Supervisory District 1 six miles southwest of O' Neals and accessed north from road 406 by way of road 207. The District has approximately 6 parcels and has .80 mile of unpaved road.

Lower Oak was formed on May 05, 1998 by resolution 98-99 and is approximately 242 acres in size. When the District was formed a direct assessment of \$150.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 99 LOWER OAK

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 4,658.49	\$ 5,756.30	\$ 6,759.00
MD-99 LOWER OAK ROAD REVENUE:					
25400	640101	Interest on Cash	\$ 234.71	\$ 142.73	
25400	640103	Interest on Property Tax Collected	\$ 3.10		
25400	660201	Sp Asmt - Rds	\$ 900.00	\$ 900.00	\$ 765.00
TOTAL ROADS REVENUE			\$ 1,137.81	\$ 1,042.73	\$ 765.00
MD-99 LOWER OAK ROAD EXPENSES:					
25400	720600	Insurance Expense	\$ 40.00	40.00	\$ 35.00
25400	720906	Mtce - Roads		\$ -	\$ 5,400.00
25400	780100	Appropriation for Contingency		\$ -	\$ 2,089.00
TOTAL ROAD EXPENSES			\$ 40.00	\$ 40.00	\$ 7,524.00
MD-99 ENDING CASH BALANCE			\$ 5,756.30	\$ 6,759.03	\$ -

Maintenance District – 100 Cattle Way

2009-2010 Recommended Road Maintenance Budget

Maintenance District 100 is located in Madera County Supervisory District 5 six miles southwest of Coarsegold and accessed east from road 400. The District has approximately 5 parcels and has .14 mile of paved road.

Cattle Way was formed on May 21, 1996 by resolution 96-142 and is approximately 40 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 100 CATTLE WAY

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 6,086.91	\$ 6,983.76	\$ 7,547.00
MD-100 CATTLE WAY ROAD REVENUE:					
25500	640101	Interest on Cash	\$ 302.13	\$ 170.67	
25500	640103	Interest on Property Tax Collected	\$ 1.72		
25500	660201	Sp Asmt - Rds	\$ 600.00	\$ 400.00	\$ 425.00
TOTAL ROADS REVENUE			\$ 903.85	\$ 570.67	\$ 425.00
MD-100 CATTLE WAY ROAD EXPENSES:					
25500	720600	Insurance Expense	\$ 7.00	7.00	\$ 6.00
25500	720906	Mtce - Roads		\$ -	\$ 5,000.00
25500	780100	Appropriation for Contingency		\$ -	\$ 2,966.00
TOTAL ROAD EXPENSES			\$ 7.00	\$ 7.00	\$ 7,972.00
MD-100 ENDING CASH BALANCE			\$ 6,983.76	\$ 7,547.43	\$ -

Maintenance District – 101 Old Corral

2009-2010 Recommended Road Maintenance Budget

Maintenance District 101 is located in Madera County Supervisory District 5 two miles south of Coarsegold and accessed west from State Highway 41. The District has approximately 41 parcels and has 1.39 mile of paved road.

Old Corral was formed on April 16, 1996 by resolution 96-143 and is approximately 119 acres in size. When the District was formed a direct assessment of \$200.00 per parcel, per year for road maintenance was approved. The assessment was increased to \$370.00 through fiscal year 2004-2005 and at the end of this period it shall be returned to \$200.00 per parcel per year. This was accomplished by resolution number 99-256 on November 23, 1999. These are non-County roads and not included in the County maintained road system.

MD - 101 OLD CORRAL

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 55,435.94	\$ 66,295.00	\$ 75,598.00
MD-101 OLD CORRAL ROAD REVENUE:					
25600	640101	Interest on Cash	\$ 2,753.75	\$ 1,632.82	
25600	640103	Interest on Property Tax Collected	\$ 31.21		
25600	660201	Sp Asmt - Rds	\$ 7,900.00	\$ 7,900.00	\$ 6,800.00
25600	660210	Sp Asmt - Delinquent Asmt	\$ 244.00	\$ 120.50	
TOTAL ROADS REVENUE			\$ 10,928.96	\$ 9,653.32	\$ 6,800.00
MD-101 OLD CORRAL ROAD EXPENSES:					
25600	720600	Insurance Expense	\$ 69.00	69.00	\$ 62.00
25600	720906	Mtce - Roads		\$ 282.36	\$ 75,000.00
25600	780100	Appropriation for Contingency		\$ -	\$ 7,336.00
TOTAL ROAD EXPENSES			\$ 69.00	\$ 351.36	\$ 82,398.00
MD-101 ENDING CASH BALANCE			\$ 66,295.90	\$ 75,596.96	\$ -

Maintenance District – 103 Rodeo

2009-2010 Recommended Road Maintenance Budget

Maintenance District 103 is located in Madera County Supervisory District 5 two and one half miles west of Coarsegold and accessed north from road 415. The District has approximately 7 parcels and has .04 mile of paved road and 1.58 mile of unpaved road for a total of 1.62 mile of road.

Rodeo was formed on March 03, 1998 by resolution 98-49 and is approximately 304 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 103 RODEO

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 4,187.43	\$ 2,503.48	\$ 2,996.00
MD-103 RODEO ROAD REVENUE:					
25800	640101	Interest on Cash	\$ 122.01	\$ 64.00	
25800	640103	Interest on Property Tax Collected	\$ 2.41		
25800	660201	Sp Asmt - Rds	\$ 600.00	\$ 600.00	\$ 723.00
TOTAL ROADS REVENUE			\$ 724.42	\$ 664.00	\$ 723.00
MD-103 RODEO ROAD EXPENSES:					
25800	720600	Insurance Expense	\$ 21.00	21.00	\$ 19.00
25800	720906	Mtce - Roads	\$ 2,387.37	\$ 150.43	\$ 3,000.00
25800	780100	Appropriation for Contingency		\$ -	\$ 700.00
TOTAL ROAD EXPENSES			\$ 2,408.37	\$ 171.43	\$ 3,719.00
MD-103 ENDING CASH BALANCE			\$ 2,503.48	\$ 2,996.05	\$ -

Maintenance District – 104 Northridge Meadows

2009-2010 Recommended Road Maintenance Budget

Maintenance District 104 is located in Madera County Supervisory District 5 four miles northwest of North Fork and accessed east from road 223. The District has approximately 6 parcels and has .20 mile of paved road and .22 mile of unpaved road for a total of .42 mile of road.

Northridge Meadows was formed on September 02, 1997 by resolution 97-210 and is approximately 65.99 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 104 NORTHRIDGE MEADOWS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 3,185.45	\$ 3,945.08	\$ 4,396.00
MD-104 NORHTRIDGE MEADOWS ROAD REVENUE:					
25900	640101	Interest on Cash	\$ 163.25	\$ 97.20	
25900	640103	Interest on Property Tax Collected	\$ 2.07		
25900	660201	Sp Asmt - Rds	\$ 700.00	\$ 550.00	\$ 510.00
TOTAL ROADS REVENUE			\$ 865.32	\$ 647.20	\$ 510.00
MD-104 NORHTRIDGE MEADOWS ROAD EXPENSES:					
25900	720600	Insurance Expense	\$ 21.00	21.00	\$ 19.00
25900	720906	Mtce - Roads	\$ 84.69	\$ 175.23	\$ 2,700.00
25900	780100	Appropriation for Contingency		\$ -	\$ 2,187.00
TOTAL ROAD EXPENSES			\$ 105.69	\$ 196.23	\$ 4,906.00
MD-104 ENDING CASH BALANCE			\$ 3,945.08	\$ 4,396.05	\$ -

Maintenance District – 106 Borden

2009-2010 Recommended Road Maintenance Budget

Maintenance District 106 is located in Madera County Supervisory District 1 five miles southeast of Madera and accessed south from avenue 12. The District has approximately 8 parcels and has .12 mile of paved road with curb and gutter and .01 mile of unpaved road for a total of .13 mile of road.

Borden was formed on March 10, 1998 by resolution 98-55 and is approximately 264 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. This is a commercial business district. These are non-County roads and not included in the County maintained road system.

MD - 106 BORDEN

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 5,556.52	\$ 6,628.97	\$ 7,586.00
MD-106 BORDEN ROAD REVENUE:					
26100	640101	Interest on Cash	\$ 275.69	\$ 162.98	
26100	640103	Interest on Property Tax Collected	\$ 2.76		
26100	660201	Sp Asmt - Rds	\$ 800.00	\$ 800.00	\$ 680.00
TOTAL ROADS REVENUE			\$ 1,078.45	\$ 962.98	\$ 680.00
MD-106 BORDEN ROAD EXPENSES:					
26100	720600	Insurance Expense	\$ 6.00	6.00	\$ 6.00
26100	720906	Mtce - Roads		\$ -	\$ 5,000.00
26100	780100	Appropriation for Contingency		\$ -	\$ 3,260.00
TOTAL ROAD EXPENSES			\$ 6.00	\$ 6.00	\$ 8,266.00
MD-106 ENDING CASH BALANCE			\$ 6,628.97	\$ 7,585.95	\$ -

Maintenance District – 107 Deer Springs

2009-2010 Recommended Road Maintenance Budget

Maintenance District 107 is located in Madera County Supervisory District 5 two miles northwest of North Fork and accessed east from road 226. The District has approximately 8 parcels and has .19 mile of paved road.

Deer Springs was formed on April 21, 1998 by resolution 98-87 and is approximately 39 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 107 DEER SPRINGS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 6,082.01	\$ 7,178.26	\$ 8,097.00
MD-107 DEER SPRINGS ROAD REVENUE:					
26200	640101	Interest on Cash	\$ 302.49	\$ 177.04	
26200	640103	Interest on Property Tax Collected	\$ 2.76		
26200	660201	Sp Asmt - Rds	\$ 800.00	\$ 800.00	\$ 680.00
TOTAL ROADS REVENUE			\$ 1,105.25	\$ 977.04	\$ 680.00
MD-107 DEER SPRINGS ROAD EXPENSES:					
26200	720600	Insurance Expense	\$ 9.00	9.00	\$ 8.00
26200	720906	Mtce - Roads		\$ 49.01	\$ 5,500.00
26200	780100	Appropriation for Contingency		\$ -	\$ 3,269.00
TOTAL ROAD EXPENSES			\$ 9.00	\$ 58.01	\$ 8,777.00
MD-107 ENDING CASH BALANCE			\$ 7,178.26	\$ 8,097.29	\$ -

Maintenance District – 108 - Robertson West

2009-2010 Recommended Road Maintenance Budget

Maintenance District 108 is located in Madera County Supervisory District 2 two miles southwest of Chowchilla and accessed northeast from State Highway 233. The District has approximately 5 parcels and has .14 mile of paved road.

Robertson West was formed on April 06, 1999 by resolution 99-068 and is approximately 10 acres in size. When the District was formed a direct assessment of \$175.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County maintained road system.

MD - 108 ROBERTSON WEST

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 6,623.10	\$ 7,828.53	\$ 9,111.00
MD-108 ROBERTSON WEST ROAD REVENUE:					
26300	640101	Interest on Cash	\$ 335.02	\$ 192.79	
26300	640103	Interest on Property Tax Collected	\$ 2.41		
26300	660201	Sp Asmt - Rds	875	\$ 875.00	\$ 595.00
26300	660210	Sp Asmt - Delinquent Asmt		\$ 221.37	
TOTAL ROADS REVENUE			\$ 1,212.43	\$ 1,289.16	\$ 595.00
MD-108 ROBERTSON WEST ROAD EXPENSES:					
26300	720600	Insurance Expense	\$ 7.00	7.00	\$ 6.00
26300	720906	Mtce - Roads		\$ -	\$ 5,000.00
26300	780100	Appropriation for Contingency		\$ -	\$ 4,700.00
TOTAL ROAD EXPENSES			\$ 7.00	\$ 7.00	\$ 9,706.00
MD-108 ENDING CASH BALANCE			\$ 7,828.53	\$ 9,110.69	\$ -

Maintenance District – 115 Roundhouse Hills

2009-2010 Recommended Road Maintenance Budget

Maintenance District 115 is located in Madera County Supervisory District 5 one and one half miles northeast of Ahwah-nee and accessed west from Round House Road (road 628). The District has approximately 22 parcels and has .94 mile of paved road and .14 mile of unpaved road for a total of 1.08 mile of road.

Roundhouse Hills was formed on January 02, 2001 by resolution 2001-014 and is approximately 116 acres in size. When the District was formed a direct assessment of \$355.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 115 ROUNDHOUSE HILLS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 35,785.69	\$ 44,651.23	\$ 46,385.00
MD-115 ROUNDHOUSE HILLS ROAD REVENUE:					
27000	640101	Interest on Cash	\$ 1,833.38	\$ 1,105.75	
27000	640103	Interest on Property Tax Collected	\$ 30.04		
27000	660201	Sp Asmt - Rds	\$ 6,745.00	\$ 7,455.00	\$ 6,700.00
27000	660210	Sp Asmt - Delinquent Asmt	\$ 417.12		
TOTAL ROADS REVENUE			\$ 9,025.54	\$ 8,560.75	\$ 6,700.00
MD-115 ROUNDHOUSE HILLS ROAD EXPENSES:					
27000	720600	Insurance Expense	\$ 160.00	160.00	\$ 142.00
27000	720906	Mtce - Roads		\$ 6,667.15	\$ 43,000.00
27000	780100	Appropriation for Contingency		\$ -	\$ 9,943.00
TOTAL ROAD EXPENSES			\$ 160.00	\$ 6,827.15	\$ 53,085.00
MD-115 ENDING CASH BALANCE			\$ 44,651.23	\$ 46,384.83	\$ -

Maintenance District – 116 Rolling Oaks

2009-2010 Recommended Road Maintenance Budget

Maintenance District 116 is located in Madera County Supervisory District 1 one mile northeast of road 208 and accessed west from road 211. The District has approximately 8 parcels and has .70 mile of unpaved road.

Rolling Oaks was formed on august 21, 2001 by resolution 2001-207 and is approximately 306 acres in size. When the District was formed a direct assessment of \$305.00 per parcel, per year for road maintenance was approved. These are non-County roads and not included in the County maintained road system.

MD - 116 ROLLING OAKS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 12,077.55	\$ 15,137.53	\$ 17,646.00
MD-116 ROLLING OAKS ROAD REVENUE:					
27100	640101	Interest on Cash	\$ 606.35	\$ 373.20	
27100	640103	Interest on Property Tax Collected	\$ 13.63		
27100	660201	Sp Asmt - Rds	\$ 2,440.00	\$ 2,135.00	\$ 2,333.00
TOTAL ROADS REVENUE			\$ 3,059.98	\$ 2,508.20	\$ 2,333.00
MD-116 ROLLING OAKS ROAD EXPENSES:					
27100	720906	Mtce - Roads		\$ -	\$ 18,500.00
27100	780100	Appropriation for Contingency		\$ -	\$ 1,479.00
TOTAL ROAD EXPENSES			\$ -	\$ -	\$ 19,979.00
MD-116 ENDING CASH BALANCE			\$ 15,137.53	\$ 17,645.73	\$ -

Maintenance District – 117 Point Millerton North

2009-2010 Recommended Road Maintenance Budget

Maintenance District 117 is located in Madera County Supervisory District 1 one mile north of Millerton Lake accessed north form road 216, Hidden Lake Boulevard. The District has approximately 6 parcels and has 2.25 miles of unpaved road.

Point Millerton North was formed on June 24, 2003 by resolution 2003-201 and is approximately 947 acres in size. When the District was formed a direct assessment of \$218.00 per parcel, per year for road maintenance was approved for each improved and unimproved parcel within MD-117. Each year after fiscal year 2004-2005 this amount will be adjusted to reflect the inflation impact based on the Engineering News Record Construction index using the twenty city average. These are non-County roads and not included in the County maintained road system.

MD - 117 POINT MILLERTON NORTH

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 8,669.46	\$ 10,618.44	\$ 12,436.00
MD-117 POINT MILLERTON NORTH ROAD REVENUE:					
27200	640101	Interest on Cash	\$ 434.46	\$ 261.96	
27200	660201	Sp Asmt - Rds	\$ 1,514.52	\$ 1,555.44	\$ 3,545.00
TOTAL ROADS REVENUE			\$ 1,948.98	\$ 1,817.40	\$ 3,545.00
MD-117 POINT MILLERTON NORTH ROAD EXPENSES:					
27200	720906	Mtce - Roads		\$ -	\$ 14,000.00
27200	780100	Appropriation for Contingency		\$ -	\$ 1,981.00
TOTAL ROAD EXPENSES			\$ -	\$ -	\$ 15,981.00
MD-117 ENDING CASH BALANCE			\$ 10,618.44	\$ 12,435.84	\$ -

Maintenance District – 119 Amber View

2009-2010 Recommended Road Maintenance Budget

Maintenance District 119 is located in Madera County Supervisory District 5 near the town of Oakhurst and accessed north from Hodges Hill Drive and west of State Highway 41. The District has approximately 8 parcels and has .29 mile of paved road.

Amber View was formed on June 04, 2002 by resolution 2002-133 and is approximately 42 acres in size. When the District was formed a direct assessment of \$294.00 per parcel, per year for road maintenance was approved for each improved and unimproved parcel within MD-119. Each year after fiscal year 2003-2004 this amount will be adjusted to reflect the inflation impact based on the Engineering News Record Construction Index using the twenty city average. These are non-County roads and not included in the County maintained road system.

MD - 119 AMBER VIEW

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 5,618.78	\$ 9,832.00	\$ 12,944.00
MD-119 AMBER VIEW ROAD REVENUE:					
27400	640101	Interest on Cash	\$ 334.58	\$ 255.39	
27400	660201	Sp Asmt - Rds	\$ 2,815.48	\$ 2,863.68	\$ 2,125.00
27400	660210	Sp Asmt - Delinquent Asmt	\$ 1,070.16		
TOTAL ROADS REVENUE			\$ 4,220.22	\$ 3,119.07	\$ 2,125.00
MD-119 AMBER VIEW ROAD EXPENSES:					
27400	720600	Insurance Expense	\$ 7.00	7.00	\$ 6.00
27400	720906	Mtce - Roads		\$ -	\$ 13,000.00
27400	780100	Appropriation for Contingency		\$ -	\$ 2,063.00
TOTAL ROAD EXPENSES			\$ 7.00	\$ 7.00	\$ 15,069.00
MD-119 ENDING CASH BALANCE			\$ 9,832.00	\$ 12,944.07	\$ -

Maintenance District – 120 Old Town

2009-2010 Recommended Road Maintenance Budget

Maintenance District 120 is located in Madera County Supervisory District 5 northwest of the town of North Fork and accessed south from road 226 on Hard Times Ranch Road .The District has approximately 10 parcels and has .37 mile of paved road and .25 mile of unpaved road for a total of .62 mile of road.

Old Town was formed on June 27, 2006 by resolution 2006-148 and is approximately 69 acres in size. When the District was formed a direct assessment of \$357.75 per parcel, per year for road maintenance was approved for each improved and unimproved parcel within MD-120. Each year after fiscal year 2007-2008, this amount will be adjusted to reflect the inflation impact based on the Engineering News Record Construction Index using the twenty city average. These are non-County roads and not included in the County maintained road system.

MD - 120 OLD TOWN

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ -	\$ -	\$ 3,685.00
MD-120 OLD TOWN ROAD REVENUE:					
27500	640101	Interest on Cash		\$ 11.05	
27500	660201	Sp Asmt - Rds		\$ 3,674.20	\$ 3,123.00
TOTAL ROADS REVENUE			\$ -	\$ 3,685.25	\$ 3,123.00
MD-120 OLD TOWN ROAD EXPENSES:					
27500	720906	Mtce - Roads		\$ -	\$ 5,500.00
27500	780100	Appropriation for Contingency		\$ -	\$ 1,308.00
TOTAL ROAD EXPENSES			\$ -	\$ -	\$ 6,808.00
MD-120 ENDING CASH BALANCE			\$ -	\$ 3,685.25	\$ -

Service Area 1 – Indian Lakes Estates

2009-2010 Recommended Road Maintenance Budget

Service Area 1 is located in Madera County Supervisory District 5 three and one half miles south of Coarsegold and accessed north and south from road 417. The District has approximately 504 parcels and has 11.02 miles of paved roads.

Indian Lakes Estates was formed on June 14, 1966 by resolution 66-168 and is approximately 684 acres in size. When the District was formed there was no direct assessment set for road maintenance. This area at one time received a portion of property tax to assist in road maintenance; however in 1999-2000 fiscal year the District received approval from the Rural Utilities Services of the U.S.D.A. for loans and grants totaling \$912,240.00 to finance improvements to the water system. In order to receive this funding the County had to allocate all of the property tax revenue to the water operations. There are no appropriations for road maintenance to be budgeted. These roads are also minor rural County roads included in the County maintained road system.

Service Area 2-B – Bass Lake-Wishon Cove

2009-2010 Recommended Road Maintenance Budget

Service Area 2-B is located in Madera County Supervisory District 5 and is located on the southwest shore of Bass Lake and accessed west from road 222. The District has approximately 33 parcels and has .70 mile of paved roads.

Bass Lake-Wishon Cove was formed on April 12, 1994 by resolution 94-155 and is approximately 48 acres in size. When the District was formed a direct assessment of \$100.00 per parcel per year for road maintenance was approved. These are non-County roads and not included in the County maintained system.

SA - 02B BASS LAKE - ROADS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 29,148.80	\$ 31,134.27	\$ 33,843.00
SA-02B BASS LAKE - ROADS ROAD REVENUE:					
47210	640101	Interest on Cash	\$ 1,378.00	\$ 765.27	
47210	640103	Interest on Property Tax Collected	\$ 12.81		
47210	660201	Sp Asmt - Rds	\$ 2,800.00	\$ 2,650.00	\$ 3,250.00
47210	660209	Sp Asmt - Delinquent Svc Chg	\$ 137.40		
47210	660210	Sp Asmt - Delinquent Asmt	\$ 57.25		
TOTAL ROADS REVENUE			\$ 4,385.46	\$ 3,415.27	\$ 3,250.00
SA-02B BASS LAKE - ROADS ROAD EXPENSES:					
47210	720600	Insurance Expense			\$ 153.00
47210	720906	Mtce - Roads	\$ 2,399.99	\$ 706.10	\$ 33,500.00
47210	780100	Appropriation for Contingency		\$ -	\$ 3,440.00
TOTAL ROAD EXPENSES			\$ 2,399.99	\$ 706.10	\$ 37,093.00
SA-02B ENDING CASH BALANCE			\$ 31,134.27	\$ 33,843.44	\$ -

Service Area 2-D – Bass Lake Estates

2009-2010 Recommended Road Maintenance Budget

Service Area 2-D is located in Madera County Supervisory District 5 and is located on the northeast shore of Bass Lake and accessed east from road 432. The District has approximately 61 parcels and has .80 mile of paved roads.

Bass Lake Estates was formed on January 3, 1995 by resolution 95-5 and is approximately 20.39 acres in size. When the District was formed a direct assessment of \$100.00 per parcel per year for road maintenance was approved. These are non-County roads and not included in the County maintained system.

SA - 02D BASS LAKE ZONE D

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 17,194.73	\$ 23,287.00	\$ 28,830.00
SA-02D BASS LAKE ZONE D ROAD REVENUE:					
47250	640101	Interest on Cash	\$ 899.63	\$ 583.16	
47250	640103	Interest on Property Tax Collected	\$ 21.03		
47250	660201	Sp Asmt - Rds	\$ 6,100.00	\$ 6,380.00	\$ 4,845.00
TOTAL ROADS REVENUE			\$ 7,020.66	\$ 6,963.16	\$ 4,845.00
SA-02D BASS LAKE ZONE D ROAD EXPENSES:					
47250	720600	Insurance Expense	\$ 40.00	40.00	\$ 35.00
47250	720906	Mtce - Roads	\$ 887.58	\$ 1,380.63	\$ 24,000.00
47250	780100	Appropriation for Contingency		\$ -	\$ 9,640.00
TOTAL ROAD EXPENSES			\$ 927.58	\$ 1,420.63	\$ 33,675.00
SA-02D ENDING CASH BALANCE			\$ 23,287.81	\$ 28,829.53	\$ -

Service Area 3-A Parksdale Estates - Parksdale No.2-Baldwin Acres & Robbins Lane

2009-2010 Recommended Road Maintenance Budget

Service Area 3-A is located in Madera County Supervisory District 4 and is located three and one half miles east of the City of Madera and accessed east from road 28, 28 ½ and road 29 ½ and north from avenue 13. The District has approximately 190 parcels and has 1.11 mile of paved roads with curb and gutter with the exception of Robbins Lane.

Parksdale Estates was formed on July 17, 1990 by resolution 90-161 and is approximately 64.07 acres in size. When the District was formed a direct assessment of \$100.00 per parcel per year for road maintenance was approved. These are non County roads and not included in the County maintained system. Robbins Lane was annexed into the Service Area on November 14, 2000 by resolution 2000- 235. These are non-County roads and not included in the County maintained road system.

CSA - 03A PARKSDALE ZONE A

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 184,389.23	\$ 199,164.22	\$ 145,183.00
CSA-03A PARKSDALE ZONE A ROAD REVENUE:					
47400	640101	Interest on Cash	\$ 8,666.69	\$ 4,658.49	
47400	640103	Interest on Property Tax Collected	\$ 80.02		
47400	660201	Sp Asmt - Rds	\$ 17,750.00	\$ 18,000.00	\$ 15,385.00
47400	660210	Sp Asmt - Delinquent Asmt	\$ 1,179.50	\$ 1,361.25	
TOTAL ROADS REVENUE			\$ 27,676.21	\$ 24,019.74	\$ 15,385.00
CSA-03A PARKSDALE ZONE A ROAD EXPENSES:					
47400	720906	Mtce - Roads	\$ 12,698.91	\$ 77,247.95	\$ 107,000.00
47400	722101	Gas & Electricity	\$ 189.45		
47400	722102	Swr & Wtr Charges	\$ 12.86		
47400	721602	Rent/Lse Other Eqpt		\$ 610.57	
47400	722101	Gas & Electricity		\$ 141.88	\$ 250.00
47400	780100	Appropriation for Contingency		\$ -	\$ 53,318.00
TOTAL ROAD EXPENSES			\$ 12,901.22	\$ 78,000.40	\$ 160,568.00
CSA-03A ENDING CASH BALANCE			\$ 199,164.22	\$ 145,183.56	\$ -

Service Area 5 – Eastside Acres – Villages Estates

2009-2010 Recommended Road Maintenance Budget

Service Area 5 is located in Madera County Supervisory District 1 and is located one mile east of the City of Firebaugh and accessed south from avenue 7 ½ . The District has approximately 83 parcels and has 1.77 mile of paved roads with the majority of the road ways having concrete rolled back type curb and gutter.

Eastside Acres – Village Estates was formed on February 11, 1980 by resolution 80-97 and is approximately 51.19 acres in size. When the District was formed there was no direct assessment for road maintenance set. In 1999 the citizens of SA-5 were offered to assess themselves \$200.00 per parcel per year for road maintenance based on the times current cost for road repairs and maintenance by an Engineers report and this was rejected by the majority of the home owners. If this assessment would have taken place it would have generated \$16,600.00 per year to be ear marked specifically for road maintenance. This area receives a percentage of property tax to provide road maintenance however the majority of these funds are be directed to pay for the operations and maintenance of the street light system. These are also minor rural County roads and included in the County maintained road system. Pre-Prop. 13 funded by a percentage of the property taxes received by the district and included in the CSA –5 Sewer and Lighting Operations and Maintenance budget.

CSA-5 EASTSIDE ACRES VILLAGE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
CSA-5 ROADS EXPENSES:					
47501	720906	MTCE - Roads	\$ 2,000.00	\$ 1,086.14	\$ 19,000.00
TOTAL CSA-5 ROAD EXPENSES			\$ 2,000.00	\$ 1,086.14	\$ 19,000.00

Service Area 6 – Still Meadow Ranch

2009-2010 Recommended Road Maintenance Budget

Service Area 6 is located in Madera County Supervisory District 5 two miles south of Oakhurst and accessed east from road 425-B by way of Stillmeadow Drive. The District has approximately 18 parcels and has .62 mile of paved roads with the majority of the road ways having asphalt type dikes.

Still Meadow Ranch was formed on May 06, 1980 by resolution 80-222 and is approximately 62 acres in size. When the District was formed a direct assessment of \$100.00 per parcel per year, for road maintenance was approved on June 23, 1992 by resolution 92-218.

A direct assessment of \$200.00 for road maintenance with an annual increase factor was set according to construction costs derived from the Engineers News Record construction cost index using the twenty city average. This was for each parcel per year for road maintenance and was approved on January 06, 2003 by resolution 2003-012. These are also minor rural County roads and included in the County maintained road system.

CSA - 06 STILL MEADOW RANCH

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 37,980.57	\$ 41,509.44	\$ 46,808.00
CSA-06 STILL MEADOW RANCH ROAD REVENUE:					
47600	640101	Interest on Cash	\$ 1,777.34	\$ 1,019.98	
47600	640103	Interest on Property Tax Collected	\$ 18.88		
47600	660201	Sp Asmt - Rds	\$ 4,268.16	\$ 4,383.36	\$ 3,230.00
47600	660210	Sp Asmt - Delinquent Asmt	\$ 255.72		
TOTAL ROADS REVENUE			\$ 6,320.10	\$ 5,403.34	\$ 3,230.00
CSA-06 STILL MEADOW RANCH ROAD EXPENSES:					
47600	720600	Insurance Expense	\$ 31.00	31.00	\$ 28.00
47600	720906	Mtce - Roads	\$ 2,760.23	\$ 73.29	\$ 47,000.00
47600	780100	Appropriation for Contingency		\$ -	\$ 3,010.00
TOTAL ROAD EXPENSES			\$ 2,791.23	\$ 104.29	\$ 50,038.00
CSA-06 ENDING CASH BALANCE			\$ 41,509.44	\$ 46,808.49	\$ -

Service Area 7 – Thornberry Knolls

2009-2010 Recommended Road Maintenance Budget

Service Area 7 is located in Madera County Supervisory District 5 three miles south of Oakhurst and accessed north from road 420. The District has approximately 22 parcels and has .38 mile of paved roads and .07 mile of unpaved road for a total of .45 mile of road.

Thornberry Knolls was formed on May 06, 1980 by resolution 80-233 and is approximately 61 acres in size. After the District was formed a direct assessment of \$100.00 per parcel per year, for road maintenance was approved on June 23, 1992 by resolution 92-218. These are also minor rural County roads and included in the County maintained road system.

CSA - 07 THORNBERRY KNOWLES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 24,097.83	\$ 27,547.39	\$ 29,770.00
CSA-07 THORNBERRY KNOLLS ROAD REVENUE:					
47700	640101	Interest on Cash	\$ 1,183.28	\$ 674.01	
47700	640103	Interest on Property Tax Collected	\$ 7.59		
47700	660201	Sp Asmt - Rds	\$ 2,350.00	\$ 2,200.00	\$ 1,955.00
TOTAL ROADS REVENUE			\$ 3,540.87	\$ 2,874.01	\$ 1,955.00
CSA-07 THORNBERRY KNOLLS ROAD EXPENSES:					
47700	720600	Insurance Expense	\$ 22.00	22.00	\$ 20.00
47700	720906	Mtce - Roads	\$ 69.31	\$ 629.34	\$ 30,000.00
47700	780100	Appropriation for Contingency		\$ -	\$ 1,705.00
TOTAL ROAD EXPENSES			\$ 91.31	\$ 651.34	\$ 31,725.00
CSA-07 ENDING CASH BALANCE			\$ 27,547.39	\$ 29,770.06	\$ -

Service Area 8 – Pierce Lakes Estates

2009-2010 Recommended Road Maintenance Budget

Service Area 8 is located in Madera County Supervisory District 5 one mile east of Oakhurst and accessed east from road 428. The District has approximately 62 parcels and has 1.16 mile of paved road.

Pierce Lakes Estates was formed on February 14, 1984 by resolution 84-87 and is approximately 80 acres in size. After the District was formed a direct assessment of \$100.00 per parcel per year, for road maintenance was approved on June 23, 1992 by resolution 92-218. These are also minor rural County roads and included in the County maintained road system.

CSA - 08 PIERCE LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 78,081.29	\$ 88,210.98	\$ 89,011.00
CSA-08 PIERCE LAKE ESTATES ROAD REVENUE:					
47800	640101	Interest on Cash	\$ 3,814.66	\$ 2,163.58	
47800	640103	Interest on Property Tax Collected	\$ 27.93		
47800	660201	Sp Asmt - Rds	\$ 6,000.00	\$ 5,800.00	\$ 5,100.00
47800	660210	Sp Asmt - Delinquent Asmt	\$ 678.25	\$ 727.25	
TOTAL ROADS REVENUE			\$ 10,520.84	\$ 8,690.83	\$ 5,100.00
CSA-08 PIERCE LAKE ESTATES ROAD EXPENSES:					
47800	720600	Insurance Expense	\$ 58.00	58.00	\$ 51.00
47800	720906	Mtce - Roads	\$ 333.15	\$ 7,832.47	\$ 87,500.00
47800	780100	Appropriation for Contingency		\$ -	\$ 6,560.00
TOTAL ROAD EXPENSES			\$ 391.15	\$ 7,890.47	\$ 94,111.00
CSA-08 ENDING CASH BALANCE			\$ 88,210.98	\$ 89,011.34	\$ -

Service Area 9 – Hawkins Valley / Mudge Ranch

2009-2010 Recommended Road Maintenance Budget

Service Area 9 is located in Madera County Supervisory District 5 three miles south of Oakhurst and accessed south from road 420. The District has approximately 81 parcels and has 3.30 miles of paved road and .28 mile of unpaved road for a total of 3.58 miles of road.

Hawkins Valley, better known as Mudge Ranch was formed on February 24, 1981 by resolution 81-121 and is approximately 363 acres in size. After the District was formed a direct assessment of \$100.00 per parcel per year for road maintenance was approved on August 16, 1988 by ordinance number 473-W. On October 14, 2003 Madera County adopted contract number 7449-C-2003 for Camp Oakhurst to provide \$1,200.00 per year in contributions for the purpose of road maintenance within SA-9. These are non-County roads and not included in the County maintained road system.

CSA - 09 HAWKINS VALLEY

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 72,875.08	\$ 82,194.11	\$ 85,267.00
CSA-09 HAWKINS VALLEY ROAD REVENUE:					
47900	640101	Interest on Cash	\$ 3,554.86	\$ 1,991.05	
47900	640103	Interest on Property Tax Collected	\$ 30.14		
47900	660201	Sp Asmt - Rds	\$ 8,000.00	\$ 7,900.00	\$ 6,885.00
47900	660210	Sp Asmt - Delinquent Asmt	\$ 178.50		
TOTAL ROADS REVENUE			\$ 11,763.50	\$ 9,891.05	\$ 6,885.00
CSA-09 HAWKINS VALLEY ROAD EXPENSES:					
47900	720600	Insurance Expense	\$ 174.00	174.00	\$ 154.00
47900	720906	Mtce - Roads	\$ 2,270.47	\$ 6,644.00	\$ 83,300.00
47900	780100	Appropriation for Contingency		\$ -	\$ 8,698.00
TOTAL ROAD EXPENSES			\$ 2,444.47	\$ 6,818.00	\$ 92,152.00
CSA-09 ENDING CASH BALANCE			\$ 82,194.11	\$ 85,267.16	\$ -

Service Area 10 – Spinelli Road / Road 416

2009-2010 Recommended Road Maintenance Budget

Service Area 10 is located in Madera County Supervisory District 1 and 5 four miles southwest of Coarsegold and accessed west from State Highway 41. The District has approximately 143 parcels and has 4.38 miles of paved road and 1.92 miles of unpaved road for a total of 6.22 miles of road.

Spinelli Road was formed on March 16, 1982 by resolution 82-153 and is approximately 1,728 acres in size. When the District was formed a direct assessment of \$150.00 per parcel, per year was approved. Condition of Use Permit number 88-13 for assessing the R.V. Park per unit for road maintenance was set at \$14.388 X 256 units equaled \$3,683.33 for Assessors parcel number 054-174-025. Spinelli Road (Road 416) is in this District and also receives funds for maintenance from the Road Departments General Fund because it is also a County maintained road. These are non-County roads and not included in the County maintained road system.

CSA - 10 SPINELLI ROAD

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 68,927.46	\$ 95,024.29	\$ 113,129.00
CSA-10 SPINELLI ROAD ROAD REVENUE:					
48000	640101	Interest on Cash	\$ 3,653.06	\$ 2,394.57	
48000	640103	Interest on Property Tax Collected	\$ 92.53		
48000	660201	Sp Asmt - Rds	\$ 23,933.34	\$ 25,008.34	\$ 17,850.00
48000	660210	Sp Asmt - Delinquent Asmt	\$ 599.70	\$ 1,700.09	
TOTAL ROADS REVENUE			\$ 28,278.63	\$ 29,103.00	\$ 17,850.00
CSA-10 SPINELLI ROAD ROAD EXPENSES:					
48000	720600	Insurance Expense	\$ 310.00	310.00	\$ 276.00
48000	720906	Mtce - Roads	\$ 1,871.80	\$ 10,687.87	\$ 103,000.00
48000	780100	Appropriation for Contingency		\$ -	\$ 27,703.00
TOTAL ROAD EXPENSES			\$ 2,181.80	\$ 10,997.87	\$ 130,979.00
CSA-10 ENDING CASH BALANCE			\$ 95,024.29	\$ 113,129.42	\$ -

Service Area 12 – West Oak and Boulder Creek

2009-2010 Recommended Road Maintenance Budget

Service Area 12 is located in Madera County Supervisory District 5 in Oakhurst and accessed east and west from State Highway 49. The District has approximately 38 parcels and has .75 miles of paved road and .39 miles of unpaved road for a total of 1.14 miles of road.

West Oak and Boulder Creek was formed on July 26, 1983 by resolution 83-376 and is approximately 168.72 acres in size. When the District was formed a direct assessment of \$100.00 per parcel per year for road maintenance was approved. Apartments are assessed \$100.00 per living unit per year for road maintenance. The True Value Hardware Store and Home Improvement Center is assessed \$1,214.00 per year for road maintenance by resolution number 2007-021 approved on February 6, 2007. This is residential and commercial district, the commercial portion is located on the north side of State Highway 49 and the residential is located on the south side of State Highway 49.

CSA - 12 WEST OAK/BOULDER CREEK

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 28,109.68	\$ 32,669.89	\$ 35,021.00
CSA-12 WEST OAK/BOULDER CREEK ROAD REVENUE:					
48100	640101	Interest on Cash	\$ 1,383.94	\$ 800.31	
48100	640103	Interest on Property Tax Collected	\$ 11.72		
48100	660201	Sp Asmt - Rds	\$ 3,350.00	\$ 3,750.00	\$ 3,485.00
48100	660210	Sp Asmt - Delinquent Asmt		\$ 555.75	
TOTAL ROADS REVENUE			\$ 4,745.66	\$ 5,106.06	\$ 3,485.00
CSA-12 WEST OAK/BOULDER CREEK ROAD EXPENSES:					
48100	720600	Insurance Expense	\$ 35.00	35.00	\$ 31.00
48100	720906	Mtce - Roads	\$ 150.45	\$ 2,719.90	\$ 25,500.00
48100	780100	Appropriation for Contingency		\$ -	\$ 12,975.00
TOTAL ROAD EXPENSES			\$ 185.45	\$ 2,754.90	\$ 38,506.00
CSA-12 ENDING CASH BALANCE			\$ 32,669.89	\$ 35,021.05	\$ -

Service Area 13 – Fresno River Estates and Griffin Park

2009-2010 Recommended Road Maintenance Budget

Service Area 13 is located in Madera County Supervisory District 5 three miles south of Ahwahnee and accessed south-west from State Highway 49 by of Goldside Drive. The District has approximately 93 parcels and has 1.83 miles of paved road and .03 miles of unpaved road for a total of 1.86 miles of road.

Fresno River Estates and Griffin Park was formed on March 14, 1989 by resolution 89-61 and is approximately 1,163 acres in size. When the District was formed a direct assessment of \$100.00 per parcel per year for road maintenance was approved. Agriculture preserve parcels pay \$25.00 per parcel per year for road maintenance. These are minor rural County roads and are included in the County maintained road system.

CSA - 13 FRESNO RIVER ESTATES/GRIFFEN PARK

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 45,480.00	\$ 50,053.66	\$ 59,265.00
CSA-13 FRESNO R ESTATES/GRIFFEN ROAD REVENUE:					
48200	640101	Interest on Cash	\$ 2,244.82	\$ 1,242.68	
48200	640103	Interest on Property Tax Collected	\$ 30.77		
48200	660201	Sp Asmt - Rds	\$ 9,075.00	\$ 8,725.00	\$ 8,330.00
48200	660210	Sp Asmt - Delinquent Asmt		\$ 171.75	
TOTAL ROADS REVENUE			\$ 11,350.59	\$ 10,139.43	\$ 8,330.00
CSA-13 FRESNO R ESTATES/GRIFFEN ROAD EXPENSES:					
48200	720600	Insurance Expense	\$ 93.00	93.00	\$ 83.00
48200	720906	Mtce - Roads	\$ 6,683.93	\$ 835.58	\$ 40,000.00
48200	780100	Appropriation for Contingency		\$ -	\$ 27,512.00
TOTAL ROAD EXPENSES			\$ 6,776.93	\$ 928.58	\$ 67,595.00
CAS-13 ENDING CASH BALANCE			\$ 50,053.66	\$ 59,264.51	\$ -

Service Area 15 – Teaford Meadows

2009-2010 Recommended Road Maintenance Budget

Service Area 15 is located in Madera County Supervisory District 5 five miles northwest of North Fork and accessed east and west from road 223. The District has approximately 98 parcels and has 3.89 miles of paved road.

Teaford Meadows was formed on January 24, 1984 by resolution 84-25 and is approximately 437.5 acres in size. When the District was formed a direct assessment of \$100.00 per parcel per year for road maintenance was approved. Note that Pine Hill Lane is a privately maintained Fire access road maintained for the purpose of accessing a home site and to be maintained by the property owner, this is a private access and not an offered road. These are non County roads and not included in the County maintained road system.

CSA - 15 TEAFORD

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 25,786.24	\$ -	\$ 30,576.00
CSA-15 TEAFORD ROAD REVENUE:					
48400	640101	Interest on Cash	\$ 1,343.66	\$ 825.56	
48400	640103	Interest on Property Tax Collected	\$ 32.75		
48400	660201	Sp Asmt - Rds	\$ 9,550.00	\$ 9,200.00	\$ 8,373.00
TOTAL ROADS REVENUE			\$ 10,926.41	\$ 10,025.56	\$ 8,373.00
CSA-15 TEAFORD ROAD EXPENSES:					
48400	720600	Insurance Expense	\$ 194.00	194.00	\$ 173.00
48400	720906	Mtce - Roads	\$ 3,373.75	\$ 12,400.68	\$ 31,900.00
48400	780100	Appropriation for Contingency		\$ -	\$ 6,876.00
TOTAL ROAD EXPENSES			\$ 3,567.75	\$ 12,594.68	\$ 38,949.00
CSA-15 ENDING CASH BALANCE			\$ 33,144.90	\$ (2,569.12)	\$ -

Service Area 18 – Ponderosa Knolls / Victoria Lane

2009-2010 Recommended Road Maintenance Budget

Service Area 18 is located in Madera County Supervisory District 5 in Oakhurst and accessed north from State Highway 41 by Victoria Lane. The District has approximately 52 parcels and has 1.38 miles of paved road and .14 mile of unpaved road for a total of 1.52 mile of road.

Ponderosa Knolls – Victoria Lane was formed on September 08, 1987 by Ordinance number 473-Q and is approximately 105.35 acres in size. When the District was formed a direct assessment of \$100.00 per parcel per year for road maintenance was approved, \$100.00 per living unit per year was also approved for Condominiums and Apartments for the purpose of maintaining the roads. These are non-County roads and not included in the County maintained road system.

CSA - 18 PONDEROSA KNOLLS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 71,306.78	\$ 84,972.99	\$ 99,210.00
CSA-18 PONDEROSA KNOLLS ROAD REVENUE:					
48600	640101	Interest on Cash	\$ 3,589.83	\$ 2,098.41	
48600	640103	Interest on Property Tax Collected	\$ 43.27		
48600	660201	Sp Asmt - Rds	\$ 13,000.00	\$ 12,700.00	\$ 10,710.00
48600	660210	Sp Asmt - Delinquent Asmt		\$ 58.75	
TOTAL ROADS REVENUE			\$ 16,633.10	\$ 14,857.16	\$ 10,710.00
CSA-18 PONDEROSA KNOLLS ROAD EXPENSES:					
48600	720600	Insurance Expense	\$ 63.00	63.00	\$ 56.00
48600	720906	Mtce - Roads	\$ 2,903.89	\$ 556.67	\$ 85,000.00
48600	780100	Appropriation for Contingency		\$ -	\$ 24,864.00
TOTAL ROAD EXPENSES			\$ 2,966.89	\$ 619.67	\$ 109,920.00
CSA-18 ENDING CASH BALANCE			\$ 84,972.99	\$ 99,210.48	\$ -

Service Area 19 – Rolling Hills

2009-2010 Recommended Road Maintenance Budget

Service Area 19 is located in Madera County Supervisory District 1 fifteen miles southeast of Madera and accessed north from avenue 10 and west from State Highway 41. The District has approximately 364 parcels and has 5.30 miles of paved road and .95 mile of chip sealed road for a total of 6.25 miles of road.

Rolling Hills was formed on September 11, 1984 by resolution 84-408 and is approximately 311 acres in size. When the District was formed there was no direct assessment set for road maintenance. This area receives a percentage of property taxes to maintain their roads. These are minor rural County roads and included in the County maintained road system. Pre-Prop. 13 funded by a percentage of the property taxes received by the district and included in the CSA -19 Water and Sewer Operations and Maintenance budget.

CSA-19 ROLLING HILLS

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
CSA-19 ROAD EXPENSES:					
48702	720906	MTCE-ROADS	\$ 6,915.50	\$ 30,555.64	\$ 25,000.00
TOTAL ROAD EXPENSES			\$ 6,915.50	\$ 30,555.64	\$ 25,000.00

Service Area 20 – Yosemite Pines Estates

2009-2010 Recommended Road Maintenance Budget

Service Area 20 is located in Madera County Supervisory District 5 two miles east of Oakhurst and accessed west from road 222. The District has approximately 16 parcels and has .73 miles of paved road.

Yosemite Pines Estates was formed on September 18, 1984 by resolution 84-419 and is approximately 57 acres in size. When the District was formed a direct assessment of \$100.00 per parcel per year was set for road maintenance. This area receives a percentage of the General Tax fund from property taxes to maintain their roads. They are also pre prop 13. These are non-County roads and not included in the County maintained road system.

CSA - 20 YOSEMITE PINES ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 14,626.57	\$ 16,649.14	\$ 10,610.00
CSA-20 YOSEMITE PINES ESTATES ROAD REVENUE:					
48800	640101	Interest on Cash	\$ 715.68	\$ 405.90	
48800	640103	Interest on Property Tax Collected	\$ 6.55		
48800	660201	Sp Asmt - Rds	\$ 1,550.00	\$ 1,600.00	\$ 1,360.00
48800	660210	Sp Asmt - Delinquent Asmt	\$ 63.25		
TOTAL ROADS REVENUE			\$ 2,335.48	\$ 2,005.90	\$ 1,360.00
CSA-20 YOSEMITE PINES ESTATES ROAD EXPENSES:					
48800	720600	Insurance Expense	\$ 36.00	36.00	\$ 32.00
48800	720906	Mtce - Roads	\$ 276.91	\$ 8,009.09	\$ 9,300.00
48800	780100	Appropriation for Contingency		\$ -	\$ 2,638.00
TOTAL ROAD EXPENSES			\$ 312.91	\$ 8,045.09	\$ 11,970.00
CSA-20 ENDING CASH BALANCE			\$ 16,649.14	\$ 10,609.95	\$ -

Service Area 22-B – Table Mountain / Children’s Hospital

2009-2010 Recommended Road Maintenance Budget

Service Area 22-B is located in Madera County Supervisory District 1 one half mile west of State Highway 41 and accessed from Children’s Boulevard. The District has approximately 6 parcels and has 2.20 miles of paved road.

This Zone of Benefit is better known as Children’s Hospital and was formed on March 15, 1999 by resolution 99-054 and is approximately 63.51 acres in size. When the District was formed a direct assessment of \$20,000.00 per year was set for road maintenance. The assessment for street light maintenance was set at \$2,440.00 per year and Road Department Engineering Services was set at \$1,000.00 per year. These are non-County roads and not included in the County maintained road system.

CSA - 22 TABLE MNT ZONE B

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 86,817.00	\$ 83,203.07	\$ 43,876.00
CSA-22B TABLE MNT ZONE B REVENUE:					
51000	640101	Interest on Cash	\$ 3,624.64	\$ 1,964.15	
51000	660221	Spec Asmnt-Fire Services	\$ 191,661.59	\$ 136,257.09	\$ 210,000.00
TOTAL ROADS REVENUE			\$ 195,286.23	\$ 138,221.24	\$ 210,000.00
CSA-22B TABLE MNT ZONE B EXPENSES:					
51000	720906	Mtce - Roads	\$ 4,383.85	\$ -	\$ 22,686.00
51000	750100	Op Trans Out - Gen Fd	\$ 194,516.31	\$ 177,549.14	\$ 210,000.00
51000	780100	Appropriation for Contingency		\$ -	\$ 21,190.00
TOTAL CSA-22B TABLE MNT ZONE B EXPENSES			\$ 198,900.16	\$ 177,549.14	\$ 253,876.00
CSA-22B ENDING CASH BALANCE			\$ 83,203.07	\$ 43,875.17	\$ -

Assessment District 89-1- Bass Lake / Pines Tract

2009-2010 Recommended Road Maintenance Budget

[Assessment District 89-1](#) is located in Madera County Supervisory District 5 northeast shore of Bass Lake and accessed east and west from road 432. The District has approximately 561 parcels and has 6.05 mile of paved road and .09 mile of unpaved road for a total of 6.14 mile of road.

Bass Lake Pines Track was formed on august 08, 1989 by resolution 89-172 and is approximately 266.95 acres in size. The Board of Supervisors annually has levied a \$100.00 per parcel road maintenance assessment under the streets and highways code 10100.8. This must be continued on or before June 30 of each year as part of the law under streets and highways code. The roads were not constructed to County standards and therefore never accepted as County roads. These are non-County roads and not included in the County maintained road system.

BASS LK AD 89-1 RDS MTCE

ORG:	ACCT #	TITLE	ACTUALS 2007-2008	ACTUALS 2008-2009	RECOMMENDED 2009 - 2010
BEGINNING CASH BALANCE			\$ 281,860.15	\$ 344,274.51	\$ 396,235.00
BASS LK AD 89-1 RDS MTCE ROAD REVENUE:					
53000	640101	Interest on Cash	\$ 14,150.29	\$ 8,507.05	
53000	640103	Interest on Property Tax Collected	\$ 201.60		
53000	660201	Sp Asmt - Rds	\$ 55,150.00	\$ 54,730.00	\$ 47,685.00
53000	660210	Sp Asmt - Delinquent Asmt	\$ 651.50	\$ 677.28	
TOTAL ROADS REVENUE			\$ 70,153.39	\$ 63,914.33	\$ 47,685.00
BASS LK AD 89-1 RDS MTCE ROAD EXPENSES:					
53000	720600	Insurance Expense	\$ 1,734.00	354.00	\$ 268.00
53000	720906	Mtce - Roads	\$ 6,005.03	\$ 11,599.58	\$ 200,000.00
53000	780100	Appropriation for Contingency		\$ -	\$ 243,652.00
TOTAL ROAD EXPENSES			\$ 7,739.03	\$ 11,953.58	\$ 443,920.00
AD 89-1 ENDING CASH BALANCE			\$ 344,274.51	\$ 396,235.26	\$ -

